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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT



1902.

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1902



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Boston Assessing Department

ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE
YEAR 1902



BOSTON
MUNICIPAL PRINTING OFFICE

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Boston, Assessing Department,
April 27, 1902

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ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., January 31, 1903.

HON. PATRICK A. COLLINS,

Mayor of the City of Boston:

SIR, — In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submit the following report:

For convenience of assessment, and as authorized by chapter 115 of the Acts of the year 1889, which provides that the Assessors may "divide any ward . . . into convenient assessment districts," the twenty-five wards of the city are divided into forty-four districts — four of them into three each, eleven of them into two each, and ten are undivided.

The several assessment districts, and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in an appendix at the end of this report.

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing February 1,

1902, were received by the Board of Assessors as follows:

| | |
|---|-------------------------|
| A State warrant for the proportion of the City of Boston of a State tax of \$1,500,000, as fixed by chapter 536, Acts of 1902 | \$541,920 00 |
| A State warrant for a tax to be paid to the Commonwealth for Boston armories, as fixed by chapter 384, Acts of 1888, | ¹ 34,223 15 |
| A State warrant for a tax to be paid to the Commonwealth for the abolition of grade crossings, in accordance with the provisions of chapter 428, Acts of 1890, and all acts in addition or amendment thereto | ² 179,243 78 |
| A State warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River Valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, Neponset River Valley, chapter 406, Acts of 1895 | ³ 57,795 99 |
| High Level Gravity Sewer for the relief of the Charles and Neponset River Valleys, chapter 424, Acts of 1899 | ⁴ 52,534 36 |
| A State warrant relative to Metropolitan Parks and Boulevards, chapter 407, Acts 1893; chapter 550, Acts 1896; chapter 464, Acts 1899 | ⁵ 334,043 72 |
| Balance assessment Metropolitan Park for the years 1900-1901 | 10 18 |
| <i>Carried forward</i> | <u>\$1,199,771 18</u> |

| ¹ Sinking-Fund. | Interest. | Total. |
|----------------------------|-------------|-------------|
| \$12,623 15 | \$21,600 00 | \$34,223 15 |

| ² | Assessments. | Interest. | Total. |
|-----------------------------|---------------------|--------------------|---------------------|
| Congress street | \$61,001 71 | \$13,437 04 | \$74,438 75 |
| Dorchester avenue | 43,263 82 | 5,291 76 | 48,555 58 |
| Austin street | 6,783 90 | 1,053 30 | 7,837 20 |
| Tremont street | 31,852 54 | 16,559 71 | 48,412 25 |
| | <u>\$142,901 97</u> | <u>\$36,341 81</u> | <u>\$179,243 78</u> |

| | Sinking-Fund. | Interest. | Maintenance and Operation. | Total. |
|--------------|---------------|-------------|----------------------------|-------------|
| ³ | \$7,834 56 | \$28,598 99 | \$21,362 44 | \$57,795 99 |
| ⁴ | 11,976 98 | | 40,557 38 | 52,534 36 |
| ⁵ | 68,947 25 | 171,346 72 | 93,749 75 | 334,043 72 |

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POLL-TAX ASSESSMENTS.

VALUATION.

| | | |
|----------------------------------|----------------------------|------------------|
| Value of land . . . | ¹ \$573,193,150 | 00 |
| Value of buildings . . | 384,303,750 | 00 |
| | | <hr/> |
| Total value of real estate . . . | | \$957,496,900 00 |
| | | <hr/> |
| <i>Carried forward</i> . . . | | \$957,496,900 00 |

Total772,394,597
—see table H, page 42.

| | | | | | |
|--|---|---|---|---|--------------------|
| <i>Brought forward</i> | . | . | . | . | \$957,496,900 00 |
| Value of personal property other than bank stock | . | . | . | . | \$220,956,600 00 |
| Value of shares in national banks, located in Boston, taxable in said city | . | . | . | . | 12,821,116 13 |
| <hr/> | | | | | |
| Total value of personal estate | . | . | . | . | 233,777,716 13 |
| <hr/> | | | | | |
| Total valuation | . | . | . | . | \$1,191,274,616 13 |

This valuation was increased by supplementary assessments, under authority conferred by sections 19 and 20, chapter 11, Revised Laws 13,300 00

Also by assessments under the provisions of section 85 of chapter 12 of the Revised Laws to the amount of 1,309,900 00

The total valuation of the city upon which taxes were assessed for the financial year 1902-03, when all assessments were made, was \$1,192,597,816 13

The valuation can be further increased, say \$1,284,400 for bank stock assessed at the several rates of the places where the banks are located, as the taxes are paid to Boston as assessments upon this class of property held by its citizens in Massachusetts banks located outside that city.

This valuation of the shares in Massachusetts corporations, and also in national banks within the State, but without the limits of Boston, is determined by taking the amount paid by the Commonwealth to the city during the financial year, on account of corporate taxes assessed as of the first day of May of that year. The totals are under estimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these two sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation is the same as though its amount was included in the Assessors' aggregate and the taxes were assessed by them.

The valuation of personal property can properly be further increased by the sum of \$363,785.06 for shipping owned by Boston citizens, which was employed in foreign trade May 1, 1902. Sections 7 and 8 of chapter 12 of the Revised Laws provide that such property shall not be included in the personal estate of its owners, if they make a return of the same and report for taxation the net yearly income thereof. Section 9 of said chapter required that the State should reimburse the cities and towns for the loss sustained by such exemption. The value of the shipping returned for the tax of 1902 was \$363,967, and the net income returned amounted to \$181.94. In the revenue of the city the amount of the payment by the State for the current financial year on this account is put at \$5,197.57.

The United States, the Commonwealth, the county, the city, churches, charitable, scientific, and other corporations, hold property exempt by law from assessment. That of the nation consists of certain islands, forts and lighthouses in our harbor, the navy yard, custom-house and the building used for the United States courts, sub-treasury and post-office. The property of the State within the limits of the city is made up of the State House, the State Prison, an area of land and flats in East and South Boston, and land taken for metropolitan sewerage, metropolitan water system and metropolitan parks. The county property includes the court-house and jail. But as the entire cost of all county estate has been paid by the city, and as the other municipalities that with Boston make up Suffolk County pay no county taxes [Revised Laws, chapter 12, section 53], the estates used for county purposes are included as a part of the city property. The character and value of the property used for municipal purposes may be ascertained by reference to the list of real and personal estate, under the title of nominal assets of the city.

VALUATION EXEMPT PROPERTY, 1902.

| | Land. | Building. | Total. |
|---|-------------|-------------|--------------|
| United States of America . . . | \$8,940,900 | \$4,368,700 | \$13,309,600 |
| Commonwealth of Massachusetts . . | 9,354,900 | 4,735,300 | 14,090,200 |
| City of Boston . . . | 34,676,001 | 22,131,000 | 56,807,001 |
| “ “ (Personal Estate) . . . | — | — | 32,801,887 |
| “ “ (Personal Estate Nominal), . . | — | — | 14,261,824 |
| Churches . . . | 11,118,800 | 9,296,900 | 20,415,700 |
| Charitable, Literary, Scientific, etc., Institutions . . . | 13,952,300 | 9,375,500 | 23,327,800 |
| Charitable, Literary, Scientific, etc., Institutions (Personal Estate as returned under provisions chap. 217, Acts 1882) . . . | — | — | 29,775,386 |

As required by section 5 of chapter 12 of the Revised Laws the officers of charitable, literary, and scientific institutions reported that their receipts for the twelve months preceding May 1, 1902, amounted to \$6,527,296, and their expenditures to \$6,411,159. It appeared by their returns that at the date of assessment these benevolent and educational institutions held as investments \$10,664,612 of the real estate of this city, which, not being occupied for the purposes of their incorporation, is assessed at its estimated value, forming a part of the real estate valuation for the tax of the current year. The City of Boston holds, in its corporate capacity (not assessed for city taxes), \$32,801,886.76 of actual assets available for the payment of liabilities and \$69,090,901 nominal assets.

| | | |
|---|-----------------|----|
| Valuation of real and personal estate by | | |
| Assessors' general assessment . . . | \$1,191,274,616 | 13 |
| Valuation of real and personal estate by | | |
| Assessors' supplementary assessment . . . | 1,323,200 | 00 |
| Valuation of Massachusetts corporation | | |
| stock [assessed by State], tax paid to | | |
| the city | 62,031,900 | 00 |
| Valuation of Massachusetts National | | |
| Bank shares [assessed by State], tax | | |
| paid to the city | 1,284,400 | 00 |
| Valuation of ships and vessels in foreign | | |
| trade | 363,785 | 00 |
| Total taxable valuation | \$1,256,277,901 | 13 |
| Valuation of the real | | |
| estate of the United | | |
| States | \$13,309,600 | 00 |
| Valuation of the real | | |
| estate of the Com- | | |
| monwealth | 14,090,200 | 00 |
| Valuation of the real | | |
| estate of the City of | | |
| Boston [nominal | | |
| assets] | 54,280,901 | 00 |
| Valuation of the per- | | |
| sonal property of the | | |
| City of Boston | | |
| [nominal assets] | 66,654,801 | 00 |
| Carried forward | \$148,335,502 | 00 |
| | \$1,256,277,901 | 13 |

| | | |
|---|--------------------|--------------------|
| <i>Brought forward</i> . | \$148,335,502 00 | \$1,256,277,901 13 |
| Valuation of the property of the City of Boston [actual assets] | 35,327,986 76 | |
| Valuation of the real estate of houses of religious worship . | 20,415,700 00 | |
| Valuation of real estate of charitable, scientific, and literary corporations . . | 23,327,800 00 | |
| Valuation of the personal property of charitable, scientific, and literary corporations | 29,775,386 00 | |
| <hr/> | | |
| Total exempt valuation | 257,182,374 76 | |
| <hr/> | | |
| Total valuation as of May 1, 1902 . | \$1,513,460,275 89 | |
| <hr/> | | |

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants, and the overlay authorized by section 55 of chapter 12 of the Public Statutes, as amended by chapter 226 of the Acts of the year 1887, was determined by the Assessors to be 1.48 per cent., or \$14.80 per \$1,000; of this rate \$1.07 was for State, 89 cents for county, and \$12.84 for the city tax.

| | |
|---|-----------------|
| The land, marsh and flats, valuation of \$573,193,150, at \$14.80 per \$1,000, gave assessment amounting to | \$8,483,258 62 |
| The valuation, dwellings, stores and other structures, of \$384,303,750, at \$14.80 per \$1,000, gave assessment amounting to . | 5,687,695 50 |
| <hr/> | |
| Total tax, real estate assessment . | \$14,170,954 12 |
| <hr/> | |
| <i>Carried forward</i> | \$14,170,954 12 |

| | |
|--|-----------------|
| <i>Brought forward</i> | \$14,170,954 12 |
| The personal estate valuation of \$233,777-716, at \$14.80 per \$1,000, gave assessment amounting to | 3,459,910 20 |
| <hr/> | |
| The total valuation of \$1,191,274,616, at \$14.80 per \$1,000, gave a total property tax of | \$17,630,864 32 |
| 171,516 male polls, at \$2 each, amounted to | 343,032 00 |
| <hr/> | |
| The taxes as determined by the Assessors when the rate for the year was fixed, and their list and warrant therefor was committed to the Collector, aggregated . | \$17,973,896 32 |
| To the amount of the commitment were added taxes for omitted persons, supplementary assessments, under the provisions of sections 19 and 20, chapter 11, of the Revised Laws, for 4,096 polls | 8,192 00 |
| \$13,300 personal property | 196 84 |
| There was also added by supplementary assessment of omitted estates, in accordance with the provisions of section 85, chapter 12, of the Revised Laws, the taxes on \$331,300 valuation of real estate | 4,903 24 |
| And the taxes on \$978,600 valuation of personal estate | 14,483 28 |
| The total taxes committed to the Collector for the financial year 1902-1903 amounted to | \$18,001,671 68 |
| <hr/> <hr/> | |

ASSETS OF THE CITY OF BOSTON.

CLASSIFICATION.

Actual.

| | |
|---|------------------------|
| Sinking and Consolidated Street Improvement Funds, as per Auditor's report | . \$32,801,886 76 |
| Salable lands (not including islands) and land in charge of Board of Street Commissioners | 2,526,100 00 |
| | <hr/> \$35,327,986 76 |

Nominal.

| | |
|--|------------------------------|
| School-houses, including | |
| Personal | \$13,735,700 00 |
| Public Library, including | |
| Personal | 5,194,800 00 |
| Other public buildings, including Personal | 21,819,400 00 |
| Public grounds, including | |
| Personal | ¹ 533,000 00 |
| Playgrounds | 947,100 00 |
| Subway | 4,400,000 00 |
| Subway locations | 1,467,800 00 |
| Cemeteries | 1 00 |
| Water Works | 15,800,000 00 |
| Fire apparatus | 492,000 00 |
| Fire Alarm | 175,000 00 |
| Miscellaneous | 2,000,000 00 |
| | <hr/> 66,564,801 00 |
| Total | <hr/> \$101,892,787 76 <hr/> |

¹ Item includes only Washington and Lowell squares.

The parks of the city, January 31, 1903, had cost \$16,503,883.01 for land and construction.

Assessors' Valuation of the Real and Personal Estates and Number of Polls in each of the Twenty-five Wards of the City, and the Taxes assessed thereon, as of the first day of May, in the year 1902. Rate \$14.80 per \$1,000. Original Assessments.

| WARDS. | Polls. | Valuation Real Estate. | Valuation Personal Estate. | Valuation Total. | Tax on Polls. | Tax on Real Estate. | Tax on Personal Estate. | Total Tax. |
|---------------|---------|------------------------------|----------------------------------|---------------------|---------------------|---------------------------|-------------------------------|-----------------|
| 1.... | 6,600 | \$12,824,500 | \$848,400 | \$13,672,900 | \$13,200 | \$189,802 60 | \$12,556 32 | \$215,558 92 |
| 2.... | 6,490 | 14,869,800 | 709,300 | 15,579,100 | 12,980 | 220,073 04 | 10,497 64 | 243,550 68 |
| 3.... | 4,317 | 9,702,000 | 865,000 | 10,567,000 | 8,634 | 143,589 60 | 12,802 00 | 165,025 60 |
| 4.... | 3,924 | 12,277,400 | 677,000 | 12,954,400 | 7,848 | 181,705 52 | 10,019 60 | 199,573 12 |
| 5 ... | 4,195 | 12,514,200 | 2,067,100 | 14,581,300 | 8,390 | 185,210 16 | 30,593 08 | 224,193 24 |
| 6... | 8,229 | 140,091,500 | 34,866,600 | 174,958,100 | 16,458 | 2,073,354 20 | 516,025 68 | 2,605,837 88 |
| 7.... | 5,191 | 232,885,400 | 53,438,900 | 286,324,300 | 10,382 | 3,446,703 92 | 790,895 72 | 4,247,981 64 |
| 8.... | 9,114 | 28,902,800 | 2,642,100 | 31,544,900 | 18,228 | 427,761 44 | 39,103 08 | 485,092 52 |
| 9.... | 8,915 | 24,778,800 | 1,327,900 | 26,106,700 | 17,830 | 366,726 24 | 19,652 92 | 404,209 16 |
| 10.... | 7,756 | 58,949,200 | 4,284,700 | 63,233,900 | 15,512 | 872,448 16 | 63,413 56 | 951,373 72 |
| 11.... | 6,187 | 107,975,400 | 74,576,500 | 182,551,900 | 12,374 | 1,598,035 92 | 1,103,732 20 | 2,714,142 12 |
| 12.... | 7,535 | 23,541,500 | 3,059,000 | 26,600,500 | 15,070 | 348,414 20 | 45,273 20 | 408,757 40 |
| 13.... | 6,823 | 22,976,400 | 2,527,500 | 25,503,900 | 13,646 | 340,050 72 | 37,407 00 | 391,103 72 |
| 14.... | 6,345 | 11,396,100 | 767,200 | 12,163,300 | 12,690 | 168,662 28 | 11,354 56 | 192,706 84 |
| 15.... | 5,598 | 9,529,700 | 638,500 | 10,168,200 | 11,196 | 141,039 56 | 9,449 80 | 161,685 36 |
| 16.... | 6,011 | 14,560,900 | 1,240,600 | 15,801,500 | 12,022 | 215,501 32 | 18,360 88 | 245,884 20 |
| 17.... | 7,002 | 18,143,300 | 1,833,800 | 19,977,100 | 14,004 | 268,520 84 | 27,140 24 | 309,665 08 |
| 18.... | 6,863 | 17,022,600 | 1,339,800 | 18,362,400 | 13,726 | 251,934 48 | 19,829 04 | 285,489 52 |
| 19.... | 7,713 | 22,805,500 | 2,685,300 | 25,490,800 | 15,426 | 337,521 40 | 39,742 44 | 392,689 84 |
| 20.... | 10,407 | 35,167,000 | 4,562,000 | 39,729,000 | 20,814 | 520,471 60 | 67,517 60 | 608,803 20 |
| 21.... | 7,396 | 27,150,000 | 5,890,500 | 33,040,500 | 14,792 | 401,820 00 | 87,179 40 | 503,791 40 |
| 22.... | 7,980 | 21,857,700 | 4,425,900 | 26,283,600 | 15,960 | 323,493 96 | 65,503 32 | 404,957 28 |
| 23.... | 6,489 | 23,795,600 | 7,508,200 | 31,303,800 | 12,978 | 352,174 88 | 111,121 36 | 476,274 24 |
| 24.... | 8,308 | 26,758,000 | 2,731,100 | 29,489,100 | 16,616 | 396,018 40 | 40,420 28 | 453,054 68 |
| 25.... | 6,128 | 27,021,600 | 5,443,700 | 32,465,300 | 12,256 | 399,919 68 | 80,566 76 | 492,742 44 |
| Bank Stock | 171,516 | \$957,496,900 | \$220,956,600 | \$1,178,453,500 | \$343,032 | \$14,170,954 12 | \$3,270,157 68 | \$17,784,143 80 |
|  | ..... | ..... | 12,821,116 | 12,821,116 | ..... | ..... | 189,752 52 | 189,752 52 |
| Totals | 171,516 | \$957,496,900 | \$233,777,716 | \$1,191,274,616 | \$343,032 | \$14,170,954 12 | \$3,459,910 20 | \$17,973,896 32 |

**Gains and Loss, Real, Personal, and Polls, by Wards,
1902 compared with 1901.**

| WARDS. | Gain, Real. | Gain, Personal. | Loss, Personal. | Total Gain, Real and Personal. | Gain, Polls. |
|--------------|---------------|-----------------|-----------------|--------------------------------|--------------|
| 1..... | \$773,400 | \$76,800 | ..... | \$850,200 | 153 |
| 2..... | 2,172,500 | ..... | \$12,900 | 2,159,600 | Loss, 131 |
| 3..... | 719,700 | ..... | 60,900 | 658,800 | 11 |
| 4..... | 194,100 | 3,200 | ..... | 197,300 | Loss, 130 |
| 5..... | Loss, 103,000 | ..... | 93,900 | Loss, 196,900 | 97 |
| 6..... | 12,079,900 | ..... | 158,100 | 11,921,800 | Loss, 777 |
| 7..... | 8,173,800 | 3,362,700 | ..... | 11,536,500 | 43 |
| 8..... | 883,300 | 21,600 | ..... | 904,900 | Loss, 2,347 |
| 9..... | Loss, 898,900 | ..... | 111,900 | Loss, 1,010,800 | 499 |
| 10..... | 1,887,900 | 781,300 | ..... | 2,669,200 | 380 |
| 11..... | 3,160,700 | ..... | 737,300 | 2,423,400 | 4 |
| 12..... | Loss, 705,900 | ..... | 188,300 | Loss, 894,200 | Loss, 30 |
| 13..... | 485,100 | 37,000 | ..... | 522,100 | Loss, 95 |
| 14..... | 243,200 | 3,400 | ..... | 246,600 | Loss, 108 |
| 15..... | 63,700 | 53,200 | ..... | 116,900 | 84 |
| 16..... | 89,100 | 29,800 | ..... | 118,900 | 281 |
| 17..... | 169,400 | 166,700 | ..... | 336,100 | 137 |
| 18..... | 61,500 | 6,300 | ..... | 67,800 | Loss, 107 |
| 19..... | 222,800 | 420,800 | ..... | 643,600 | 225 |
| 20..... | 1,133,000 | 288,300 | ..... | 1,421,300 | 536 |
| 21..... | 199,200 | 180,200 | ..... | 379,400 | 244 |
| 22..... | 44,400 | 626,700 | ..... | 671,100 | 275 |
| 23..... | 544,200 | 355,200 | ..... | 899,400 | 180 |
| 24..... | 277,300 | 91,100 | ..... | 368,400 | 183 |
| 25..... | 589,000 | 317,200 | ..... | 906,200 | 259 |
| | BANK STOCK, | 851,182 | ..... | 851,182 | ..... |
| Totals | \$32,459,400 | \$7,672,682 | \$1,363,300 | \$38,768,782 | Loss, 134 |

**Supplementary Assessments of Polls and omitted Estates
in each of the Twenty-five Wards of the City, and
the Taxes assessed thereon, as of the first day of
May, in the year 1902. Rate \$14.80 per \$1,000.**

| WARDS. | Polls. | Valuation, Real Estate. | Valuation, Personal Estate. | Total Valuation, Real and Personal Estate. | Tax on Polls. | Tax on Real Estate. | Tax on Personal Estate. | Total Tax. |
|---------|--------|-------------------------|-----------------------------|--|---------------|---------------------|-------------------------|-------------|
| 1..... | 57 | ..... | ..... | ..... | \$114 | ..... | ..... | \$114 00 |
| 2..... | 139 | ..... | \$15,200 | \$15,200 | 27 | ..... | \$224 96 | 502 96 |
| 3..... | 128 | ..... | ..... | ..... | 256 | ..... | ..... | 256 00 |
| 4..... | 134 | ..... | ..... | ..... | 268 | ..... | ..... | 268 00 |
| 5..... | 128 | ..... | 200 | 200 | 256 | ..... | 2 96 | 258 96 |
| 6..... | 472 | ..... | 275,900 | 275,900 | 944 | ..... | 4,083 32 | 5,027 32 |
| 7..... | 364 | ..... | 61,900 | 61,900 | 728 | ..... | 916 12 | 1,644 12 |
| 8..... | 271 | ..... | 139,100 | 139,100 | 542 | ..... | 2,058 68 | 2,600 68 |
| 9..... | 286 | ..... | 10,500 | 10,500 | 572 | ..... | 155 40 | 727 40 |
| 10..... | 205 | ..... | 32,300 | 32,300 | 410 | ..... | 478 04 | 888 04 |
| 11..... | 96 | ..... | 376,900 | 376,900 | 192 | ..... | 5,578 12 | 5,770 12 |
| 12..... | 187 | ..... | 2,000 | 2,000 | 374 | ..... | 29 60 | 403 60 |
| 13..... | 162 | \$181,100 | ..... | 181,100 | 324 | \$2,680 28 | ..... | 3,004 28 |
| 14..... | 102 | 139,100 | 100 | 139,200 | 204 | 2,058 68 | 1 48 | 2,264 16 |
| 15..... | 96 | ..... | ..... | ..... | 192 | ..... | ..... | 192 00 |
| 1..... | 132 | ..... | 4,500 | 4,500 | 264 | ..... | 66 60 | 330 60 |
| 17..... | 141 | ..... | ..... | ..... | 282 | ..... | ..... | 282 00 |
| 18..... | 256 | ..... | 1,300 | 1,300 | 512 | ..... | 19 24 | 531 24 |
| 19..... | 233 | ..... | 4,600 | 4,600 | 466 | ..... | 68 08 | 534 08 |
| 20..... | 95 | 2,900 | 1,000 | 3,900 | 190 | 42 92 | 14 80 | 247 72 |
| 21..... | 121 | ..... | 57,000 | 57,000 | 242 | ..... | 843 60 | 1,085 60 |
| 22..... | 104 | ..... | 6,900 | 6,900 | 208 | ..... | 102 12 | 310 12 |
| 23..... | 83 | ..... | 500 | 500 | 166 | ..... | 7 40 | 173 40 |
| 24..... | 63 | 1,000 | 2,000 | 3,000 | 126 | 14 80 | 29 60 | 170 40 |
| 25..... | 41 | 7,200 | ..... | 7,200 | 82 | 106 56 | ..... | 188 56 |
| Totals, | 4,096 | \$331,300 | \$991,900 | \$1,323,200 | \$8,192 | \$4,903 24 | \$14,680 12 | \$27,775 36 |

Valuations Land and Buildings, 1902, by Wards, Compared with 1901.

| | 1902. | | | 1901. | | |
|--------------|---------------|------------------|------------------|---------------|------------------|------------------|
| | Value Land. | Value Buildings. | Total Valuation. | Value Land. | Value Buildings. | Total Valuation. |
| Ward 1..... | \$5,478,600 | \$7,345,900 | \$12,824,500 | \$4,847,500 | \$7,203,600 | \$12,051,100 |
| Ward 2..... | 7,629,500 | 7,240,300 | 14,869,800 | 6,016,450 | 6,680,850 | 12,697,300 |
| Ward 3..... | 5,439,000 | 4,263,000 | 9,702,000 | 4,812,200 | 4,170,100 | 8,982,300 |
| Ward 4..... | 6,653,300 | 5,624,100 | 12,277,400 | 6,560,400 | 5,522,900 | 12,083,300 |
| Ward 5..... | 7,169,200 | 5,345,000 | 12,514,200 | 7,171,200 | 5,446,000 | 12,617,200 |
| Ward 6..... | 104,719,400 | 35,372,100 | 140,091,500 | 93,656,300 | 34,355,300 | 128,011,600 |
| Ward 7..... | 172,730,550 | 60,154,850 | 232,885,400 | 165,427,450 | 59,284,150 | 224,711,600 |
| Ward 8..... | 17,791,000 | 11,111,800 | 28,902,800 | 17,145,500 | 10,874,000 | 28,019,500 |
| Ward 9..... | 12,043,100 | 12,735,700 | 24,778,800 | 12,538,900 | 13,138,800 | 25,677,700 |
| Ward 10..... | 34,800,100 | 24,149,100 | 58,949,200 | 33,533,000 | 23,528,300 | 57,061,300 |
| Ward 11..... | 60,654,700 | 47,320,700 | 107,975,400 | 58,673,000 | 46,141,700 | 104,814,700 |
| Ward 12..... | 9,985,200 | 13,556,300 | 23,541,500 | 9,995,900 | 14,251,500 | 24,247,400 |
| Ward 13..... | 14,102,100 | 8,874,300 | 22,976,400 | 13,764,000 | 8,727,300 | 22,491,300 |
| Ward 14..... | 3,722,500 | 7,673,600 | 11,396,100 | 3,645,500 | 7,507,400 | 11,152,900 |
| Ward 15..... | 3,540,900 | 5,988,800 | 9,529,700 | 3,524,100 | 5,941,900 | 9,466,000 |
| Ward 16..... | 5,407,000 | 9,153,900 | 14,560,900 | 5,464,900 | 9,006,900 | 14,471,800 |
| Ward 17..... | 7,997,200 | 10,146,100 | 18,143,300 | 7,757,600 | 10,216,300 | 17,973,900 |
| Ward 18..... | 8,565,300 | 8,457,300 | 17,022,600 | 8,530,400 | 8,430,700 | 16,961,100 |
| Ward 19..... | 11,537,900 | 11,267,600 | 22,805,500 | 11,673,600 | 10,909,100 | 22,582,700 |
| Ward 20..... | 13,854,300 | 21,312,700 | 35,167,000 | 13,675,700 | 20,358,300 | 34,034,000 |
| Ward 21..... | 10,958,500 | 16,191,500 | 27,150,000 | 10,838,700 | 16,112,100 | 26,950,800 |
| Ward 22..... | 9,303,100 | 12,554,600 | 21,857,700 | 9,332,100 | 12,481,200 | 21,813,300 |
| Ward 23..... | 12,441,800 | 11,353,800 | 23,795,600 | 12,282,000 | 10,969,400 | 23,251,400 |
| Ward 24..... | 11,352,900 | 15,405,100 | 26,758,000 | 11,188,700 | 15,292,000 | 26,480,700 |
| Ward 25..... | 15,316,000 | 11,705,600 | 27,021,600 | 15,191,500 | 11,241,100 | 26,432,600 |
| Totals..... | \$573,193,150 | \$384,303,750 | \$957,496,900 | \$547,246,600 | \$377,790,900 | \$925,037,500 |

**Gain and Loss of Land and Buildings by Wards,
1902-1901.**

| | Land. | Buildings. | Total. |
|--------------|---------------|---------------|---------------|
| Ward 1..... | \$631,100 | \$142,300 | \$773,400 |
| Ward 2..... | 1,613,050 | 559,450 | 2,172,500 |
| Ward 3..... | 626,800 | 92,900 | 719,700 |
| Ward 4..... | 92,900 | 101,200 | 194,100 |
| Ward 5..... | Loss, 2,000 | Loss, 101,000 | Loss, 103,000 |
| Ward 6..... | 11,063,100 | 1,016,800 | 12,079,900 |
| Ward 7..... | 7,303,100 | 870,700 | 8,173,800 |
| Ward 8..... | 645,500 | 237,800 | 883,300 |
| Ward 9..... | Loss, 495,800 | Loss, 403,100 | Loss, 898,900 |
| Ward 10..... | 1,267,100 | 620,800 | 1,887,900 |
| Ward 11..... | 1,981,700 | 1,179,000 | 3,160,700 |
| Ward 12..... | Loss, 10,700 | Loss, 695,200 | Loss, 705,900 |
| Ward 13..... | 338,100 | 147,000 | 485,100 |
| Ward 14..... | 77,000 | 166,200 | 243,200 |
| Ward 15..... | 16,800 | 46,900 | 63,700 |
| Ward 16..... | Loss, 57,900 | 147,000 | 89,100 |
| Ward 17..... | 239,600 | Loss, 70,200 | 169,400 |
| Ward 18..... | 34,900 | 26,600 | 61,500 |
| Ward 19..... | Loss, 135,700 | 358,500 | 222,800 |
| Ward 20..... | 178,600 | 954,400 | 1,133,000 |
| Ward 21..... | 119,800 | 79,400 | 199,200 |
| Ward 22..... | Loss, 29,000 | 73,400 | 44,400 |
| Ward 23..... | 159,800 | 384,400 | 544,200 |
| Ward 24..... | 164,200 | 113,100 | 277,300 |
| Ward 25..... | 124,500 | 464,500 | 589,000 |
| Total..... | \$25,946,550 | \$6,512,850 | \$32,459,400 |

Table Showing Valuations, Land and Buildings, for Twenty-five Years.

| | Value Land. | Value Buildings. | Total Value. |
|-----------|---------------|------------------|---------------|
| 1902..... | \$573,193,150 | \$384,303,750 | \$957,496,900 |
| 1901..... | 547,246,600 | 377,790,900 | 925,037,500 |
| 1900..... | 532,933,500 | 369,557,200 | 902,490,700 |
| 1899..... | 507,596,250 | 359,213,450 | 866,809,700 |
| 1898..... | 482,747,000 | 347,486,900 | 830,233,900 |
| 1897..... | 468,406,850 | 335,453,700 | 803,860,550 |
| 1896..... | 447,169,700 | 323,092,000 | 770,261,700 |
| 1895..... | 433,694,900 | 311,056,150 | 744,751,050 |
| 1894..... | 422,132,850 | 301,611,800 | 723,743,850 |
| 1893..... | 417,280,175 | 290,482,100 | 707,762,275 |
| 1892..... | 399,170,175 | 281,109,700 | 680,279,875 |
| 1891..... | 381,299,825 | 268,938,550 | 650,238,375 |
| 1890..... | 365,547,975 | 254,442,300 | 619,990,275 |
| 1889..... | 350,404,975 | 243,395,000 | 593,799,975 |
| 1888..... | 328,465,175 | 234,548,100 | 563,013,275 |
| 1887..... | 322,207,075 | 224,964,100 | 547,171,175 |
| 1886..... | 301,622,275 | 215,881,000 | 517,503,275 |
| 1885..... | 288,825,450 | 207,148,250 | 495,973,700 |
| 1884..... | 285,969,800 | 202,160,800 | 488,130,600 |
| 1883..... | 282,331,100 | 195,987,800 | 478,318,900 |
| 1882..... | 278,240,950 | 189,463,200 | 467,704,150 |
| 1881..... | 272,734,600 | 182,654,000 | 455,388,600 |
| 1880..... | 260,614,100 | 176,756,000 | 437,370,100 |
| 1879..... | 255,951,200 | 172,825,800 | 428,777,000 |
| 1878..... | 264,071,550 | 176,304,350 | 440,375,900 |

ABATEMENTS.

The amount of abatements from all the above assessments to January 31, 1903, was for polls, \$488; for real estate, \$80,920.32; for personal estate, \$50,055.81 — a total of \$131,464.13. Of this sum \$129,267 was abated before the reduced tax bills were paid, and with the money received for taxes is treated as a credit item to the Collector, who is charged with the total amount of the tax warrants of the year. The remainder of the abatements, amounting to \$2,197.13, were made after payment by the persons assessed, and the several amounts were refunded by the Treasurer for moneys received from the Collector for the taxes of the current financial year.

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 5 of chapter 5 of the Revised Ordinances of 1898, as amended 1900, we herewith include a statement of the Assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatement thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

| Year. | Valuations. | Abatements. |
|-----------------|--------------------|-----------------|
| 1900 . . | \$1,129,788,232 16 | \$12,465,600 00 |
| 1901 . . | 1,153,178,034 37 | 10,176,600 00 |
| 1902 . . | 1,192,597,816 13 | 7,334,700 00 |
| | <hr/> | <hr/> |
| Totals . . | \$3,475,564,082 66 | \$29,976,900 00 |
| Less abatements | 29,976,900 00 | |
| | <hr/> | |
| | \$3,445,587,182 66 | |

Divided by three gives \$1,148,529,060.88 — average valuation for three years, less abatements.

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of section 93 of chapter 12 of the Revised Laws, the Assessors, in August, 1902, returned to the Tax Commissioner of the Commonwealth the names of 343 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate, and machinery owned by each of said corporations . . . with the value thereof."

No personal property other than machinery can legally be assessed to a Massachusetts corporation. The valuation of property of corporations chartered by the Commonwealth, which was included in the total that determined the rate of taxation, amounted to \$148,190,275, of which sum \$128,515,575 was real estate, and \$19,674,700 was machinery. A statement showing the growth of corporate property locally assessed during the last twenty years is shown by the table marked "D," page 33. Under the provisions of section 9 of chapter 14 of the Revised Laws, the Board assessed the 431,000 shares of the sixty-three national banks of Boston upon a valuation of \$50,500,500 — a total tax of \$747,407.40. At the time the rate of taxation was determined the estimated value of $102,226.96\frac{2}{3}$ shares, \$12,821,116.13 was included in the total aggregate as property which could be legally assessed in the valuation of the City of Boston. The balance of the total assessment of this class of property amounted to \$37,679,383.87, and the tax of \$557,654.88 thereon was claimed by the Tax Commissioner, under the provisions of section 13 of said chapter for the State, and certain of the cities and towns of Massachusetts, in which shareholders resided. Section 15 of said chapter provides that 1 per cent. on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. The amount of \$2,385.29 can be added to the revenue of the city from this source, as only slight changes are found necessary in the adjustment of the bank taxes with the State authorities.

ASSESSMENT STATISTICS.

A table on page 13 will show the separate estimation of land and buildings, by wards, in the valuations of 1901 and 1902. A table on page 15 gives the valuations in total for twenty-five years.

For the separate estimation of the real and personal property for twenty years, and for the total valuation of the city for thirty-five years, see tables marked "B," and "E," on pages 30, 31 and 34. All the valuations shown on these tables are those which determined the rate of taxation for the years to which they relate, and do not include the small amounts subsequently added by supplementary assessment. The valuation of 1902, as compared with that of the preceding year, shows a gain on real estate of \$32,459,400, equal to an advance of 3.50 per cent., and a gain of \$6,309,382 on

personal property, equal to 2.77 per cent. The total valuation of 1902 is more than that of 1892 by \$297,298,912, showing a gain in ten years of 33.25 per cent.

The table marked "B," pages 30 and 31, shows the rate of taxation in Boston for the past twenty years, and the table marked "F," page 35, shows the proportion of each annual rate required to raise the tax of a given year for State, County, or City purposes.

A table marked "G," pages 36-39, shows the approximate value of the dwelling-houses of the city, and a table marked "H," page 42, gives certain statistics relating to the real estate of Boston.

We deem it of sufficient interest to add also to this report a table showing the valuation of property, rates of taxation, and the number of assessed polls for each year from 1822, when the City of Boston was established, to the present time.

For many years prior to 1842 taxes were assessed on the basis of 50 per cent. of the true valuation of property, which custom was discontinued in the assessments of that and succeeding years at the request of the city government.

The result of this change will be seen in the reduction in the rate of taxation for that and the following years.

SPECIAL ASSESSMENTS.

Street, Sidewalks and Sewer Assessments.

Under the operation of the existing laws the following amounts were certified to the Assessors by the City Collector as remaining unpaid one year after the date of assessment:

| | |
|---|--------------|
| Street construction assessments | \$66,968 77 |
| For sewer assessments | 134,569 92 |
| | <hr/> |
| | \$201,538 69 |
| | <hr/> |

The several assessments were duly apportioned, and a sum equal to 9 per cent. of each assessment, with the required interest, was included in the tax-bills which were issued for the tax on the estates which were liable.

The ninth apportionment of
sewer assessments, certified

| | | |
|----------------------------------|------------|------------|
| in 1894, amounted to | \$3,003 67 | |
| Interest | 1,501 37 | |
| | <hr/> | \$4,505 04 |
| <i>Carried forward</i> | | <hr/> |
| | | \$4,505 04 |

ASSESSING DEPARTMENT.

19

| | | |
|---|------------|-------------------|
| <i>Brought forward</i> | | \$4,505 04 |
| The ninth apportionment of sidewalk assessments, certified in 1894, amounted to . | \$2,532 54 | |
| Interest | 1,265 72 | |
| | <hr/> | 3,798 26 |
| The eighth apportionment of sewer assessments, certified in 1895, amounted to . | \$2,921 91 | |
| Interest | 1,460 99 | |
| | <hr/> | 4,382 90 |
| The eighth apportionment of sidewalk assessments, certified in 1895, amounted to . | \$104 28 | |
| Interest | 52 17 | |
| | <hr/> | 156 45 |
| The eighth apportionment of assessments for street construction, certified in 1895, amounted to | \$502 11 | |
| Interest | 251 06 | |
| | <hr/> | 753 17 |
| The seventh apportionment of sewer assessments, certified in 1896, amounted to . | \$4,069 64 | |
| Interest | 2,034 82 | |
| | <hr/> | 6,104 46 |
| The seventh apportionment of sidewalk assessments, certified in 1896, amounted to . | \$24 17 | |
| Interest | 12 08 | |
| | <hr/> | 36 25 |
| The sixth apportionment of sewer assessments, certified in 1897, amounted to . | \$4,586 34 | |
| Interest | 2,293 69 | |
| | <hr/> | \$6,880 03 |
| The sixth apportionment of street construction assessments, certified in 1897, amounted to | \$699 36 | |
| Interest | 349 72 | |
| | <hr/> | 1,049 08 |
| <i>Carried forward</i> | | <hr/> \$27,665 64 |

| | | |
|--|-------------|-------------------|
| <i>Brought forward</i> | | \$27,665 64 |
| The fifth apportionment of sewer assessments, certified in 1898, amounted to | \$3,119 92 | |
| Interest | 1,560 40 | |
| | <hr/> | 4,680 32 |
| The fifth apportionment of street construction assess- ments, certified in 1898, amounted to | \$687 29 | |
| Interest | 345 32 | |
| | <hr/> | 1,032 61 |
| The fourth apportionment of sewer assessments, certified in 1899, amounted to | \$5,812 97 | |
| Interest | 3,233 70 | |
| | <hr/> | 9,046 67 |
| The fourth apportionment of street construction assess- ments, certified in 1899, amounted to | \$2,000 10 | |
| Interest | 1,111 13 | |
| | <hr/> | 3,111 23 |
| The third apportionment of sewer assessments certified in 1900, amounted to | \$2,526 76 | |
| Interest | 1,403 94 | |
| | <hr/> | 3,930 70 |
| The third apportionment of street construction assess- ments, certified in 1900, amounted to | \$1,936 11 | |
| Interest | 1,076 41 | |
| | <hr/> | 3,012 52 |
| The second apportionment of sewer assessments, certified in 1901, amounted to | \$11,377 96 | |
| Interest | 6,321 85 | |
| | <hr/> | 17,699 81 |
| The second apportionment of street construction assess- ments, certified in 1901, amounted to | \$18,295 82 | |
| Interest | 10,164 10 | |
| | <hr/> | 28,459 92 |
| <i>Carried forward</i> | | <hr/> \$98,639 42 |

| | | | |
|--|--|-------------|---------------------------|
| <i>Brought forward</i> | | | \$98,639 42 |
| The apportionment of sewer assessments, certified in 1902, amounted to | | \$12,109 15 | |
| Interest | | 10,876 40 | |
| | | <hr/> | 22,985 55 |
| The apportionment of street construction assessments, certified in 1902, amounted to | | \$6,027 10 | |
| Interest | | 5,814 36 | |
| | | <hr/> | 11,841 46 |
| Total amount committed to Collector | | | <hr/> <u>\$133,466 43</u> |

STREET RAILWAY ASSESSMENTS.

Under chapter 578 of Acts of 1898 there is paid to the City of Boston by

| | |
|--|-------------------------|
| Boston and Northern Street Railway Company | \$804 49 |
| Old Colony Street Railway Company | 2,069 78 |
| Total | <hr/> <u>\$2,874 27</u> |

The Boston Elevated Railway, and all railways now owned or operated by it, are, for twenty-five years from June 10, 1897, exempt from the action of this statute, but said railroads pay, under chapter 500 of the Acts of 1897, a very similar tax to the Commonwealth, which tax is distributed by the Treasurer of the Commonwealth among the cities and towns in which said railroads operate. Boston's proportion of this tax is \$58,126.13.

There was also credited to the City of Boston by the Treasurer of the Commonwealth the sum of \$326,819.95, being the city's share of franchise tax on street railways under chapter 14 of the Revised Laws.

For the purpose of carrying out the provisions of sections 19 and 20 of chapter 11, Revised Laws, in relation to the assessment of persons not assessed a poll-tax in the regular assessment, the Board held evening sessions during the month of September previous to the close of registration for the State election in addition to their regular daily sessions.

RECEIPTS AND EXPENDITURES.

| | |
|--|--------------------|
| There have been no receipts in this department other than the money appropriated for its current expenses. The appropriation was | \$190,000 00 |
| The expenditures for the financial year for salaries, compensation of assistant assessors, clerk-hire, books, stationery, and incidentals have amounted to | 200,026 63 |
| <i>Deficit</i> | <u>\$10,026 63</u> |

As the Commonwealth has within the past year leased for business purposes large areas of its lands in South Boston for a long term of years, the Board voted December 17, 1902, to assess these lands, as in its judgment, the exemption of property belonging to Commonwealth does not embrace the interest of the Commonwealth in business enterprises, but applies only to property of the Commonwealth held for state purposes.

Respectfully submitted,

GEORGE A. COMINS, *Chairman*,
 CHARLES E. FOLSOM, *Secretary*,
 JOHN J. MURPHY,
 EDWARD B. DAILY,
 SAMUEL HICHBORN,
 JOHN H. DONOVAN,
 JAMES BUCKNER,
 FREDERICK L. SMITH,
Assessors of the City of Boston.

APPENDIX.

ASSESSMENT DISTRICTS AND ASSISTANT ASSESSORS ASSIGNED
THERE TO FOR THE ASSESSMENT OF MAY 1, 1902.

District 1. — The whole of Ward 1. First Assistant Assessor, Charles A. Tilden; Second Assistant Assessor, Thomas Sexton.

District 2. — The whole of Ward 2. First Assistant Assessor, Thomas O. McEnaney; Second Assistant Assessor, Franklin P. Snow.

District 3. — The whole of Ward 3. First Assistant Assessor, Benjamin F. Bowditch; Second Assistant Assessor, Charles J. Bradley.

District 4. — The whole of Ward 4. First Assistant Assessor, Dennis G. Quirk; Second Assistant Assessor, Frank W. Esterbrook.

District 5. — The whole of Ward 5. First Assistant Assessor, John J. Tague; Second Assistant Assessor, Lucien J. Priest.

District 6. — That part of Ward 6 lying northerly of a line beginning at the junction of Travers and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover, and Richmond streets, Atlantic and Eastern avenues, to the Harbor Commissioners' line. First Assistant Assessor, Matthew Binney, Jr.; Second Assistant Assessor, James McNulty.

District 7. — That part of Ward 6 lying southerly and easterly of a line beginning at the junction of School and Washington streets; thence through the centre lines of Washington, Hanover and Richmond streets, Atlantic and Eastern avenues, to the Harbor Commissioners' line. First Assistant Assessor, Joseph D. Dilworth; Second Assistant Assessor, Thomas H. Roberts.

District 8. — That part of Ward 6 lying southerly and westerly of a line beginning at the junction of Travers and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover and Washington streets to the boundary line of Ward 7. First Assistant Assessor, Edwin R. Spinney; Second Assistant Assessor, Edward A. Rogan.

District 9. — That part of Ward 7 lying northerly and easterly of a line beginning at Broadway bridge; thence by the centre lines of Broadway Extension, Albany, Kingston, Summer,

and Otis streets, Winthrop square and Devonshire street to the boundary line of Ward 6. First Assistant Assessor, Nathan P. Ryder; Second Assistant Assessor, Daniel J. Falvey.

District 10. — That part of Ward 7 lying northerly and westerly of a line beginning at the junction of Pleasant and Eliot streets; thence by the centre lines of Eliot, Kneeland, Harrison avenue, Beach, Kingston, and Otis streets, Winthrop square and Devonshire street to the boundary line of Ward 6. First Assistant Assessor, Charles B. Hunting; Second Assistant Assessor, Alexander P. Browne.

District 11. — The part of Ward 7 lying southerly of a line beginning at the junction of Pleasant street and Eliot street; thence by the centre lines of Eliot, Kneeland, Harrison avenue, Beach to Albany street; thence by the centre line of Albany street to the boundary line of Ward 9. First Assistant Assessor, Henry J. Ireland; Second Assistant Assessor, Harold S. Eagles.

District 12. — That part of Ward 8 lying northerly and easterly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers, and Cambridge streets to the boundary line of Ward 6. First Assistant Assessor, George W. Carr; Second Assistant Assessor, Michael F. Barry.

District 13. — That part of Ward 8 lying southerly and westerly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers, and Cambridge streets to the boundary line of Ward 6. First Assistant Assessor, William H. Cuddy; Second Assistant Assessor, Michael J. Toumey.

District 14. — That part of Ward 9 lying northeasterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the centre lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12. First Assistant Assessor, John J. Gartland; Second Assistant Assessor, Frederick A. H. Bennett.

District 15. — The part of Ward 9 lying southwesterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the centre lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12. First Assistant Assessor, James F. Morgan; Second Assistant Assessor, Terrence F. Feely.

District 16. — That part of Ward 10 lying southerly and easterly of the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the centre line of Berkeley street to the boundary line of Ward 11. First Assistant Assessor, Charles J. Dowd; Second Assistant Assessor, Francis J. Tighe.

District 17. — That part of Ward 10 lying northerly and westerly of the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the centre line of Berkeley street to the boundary line of Ward 11. First Assistant Assessor, David Greer; Second Assistant Assessor, John J. Devlin.

District 18. — That part of Ward 11 lying easterly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10. First Assistant Assessor, Frederick H. Temple; Second Assistant Assessor, Joseph A. Neal.

District 19. — That part of Ward 11 lying westerly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10. First Assistant Assessor, William H. Allen; Second Assistant Assessor, Jerome J. Crowley.

District 20. — The whole of Ward 12. First Assistant Assessor, Timothy W. Murphy; Second Assistant Assessor, Daniel Macdonald.

District 21. — That part of Ward 13 lying northerly and easterly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the centre lines of Dorchester avenue, West First, C, West Seventh, and D streets, to the boundary line of Ward 15. First Assistant Assessor, John H. Giblin; Second Assistant Assessor, Charles H. Turner.

District 22. — That part of Ward 13 lying southerly and westerly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the centre lines of Dorchester avenue, West First, C, West Seventh and D streets, to the boundary line of Ward 15. First Assistant Assessor, Roger H. Scannell; Second Assistant Assessor, Joseph F. Ripp.

District 23. — The whole of Ward 14. First Assistant Assessor, John C. Cook; Second Assistant Assessor, James E. Brown.

District 24. — The whole of Ward 15. First Assistant Assessor, Charles O. Burrill; Second Assistant Assessor, John H. Hout.

District 25. — The part of Ward 16 lying northerly and easterly of the centre lines of Norfolk and Cottage streets. First Assistant Assessor, William B. Smart; Second Assistant Assessor, Simon C. Weil.

District 26. — That part of Ward 16 lying southerly and westerly of the centre lines of Norfolk and Cottage streets. First Assistant Assessor, A. Glendon Dyar; Second Assistant Assessor, John S. McDonough.

District 27. — The whole of Ward 17. First Assistant Assessor, Thomas H. Bond; Second Assistant Assessor, John J. Dowd.

District 28. — The whole of Ward 18. First Assistant Assessor, Joseph T. Lyons; Second Assistant Assessor, John P. Geishecker.

District 29. — That part of Ward 19 lying northerly and westerly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue, Tremont street and the centre line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street. First Assistant Assessor, James P. Fox; Second Assistant Assessor, John J. Sullivan.

District 30. — That part of Ward 19 lying southerly and easterly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue and Tremont street and the centre line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street. First Assistant Assessor, Richard F. Hogan; Second Assistant Assessor, George W. Crocker.

District 31. — That part of Ward 20 lying northerly and easterly of a line beginning on the boundary line of Ward 16, at the junction of Quincy street and the Midland Division of the New York, New Haven & Hartford Railroad; thence by the centre line of said Railroad, and the centre lines of Washington, Bowdoin, Topliff, Longfellow, Draper, Robinson, Adams, Ellet streets and Dorchester avenue to the boundary line of Ward 24. First Assistant Assessor, George C. Bowden; Second Assistant Assessor, Bartholomew F. Roach.

District 32. — That part of Ward 20 lying southerly and westerly of a line beginning on the boundary line of Ward 16 at the junction of Quincy street and the Midland Division of the New York, New Haven & Hartford Railroad; thence by the centre line of said Railroad, and the centre lines of Washington, Bowdoin, Topliff, Longfellow, Draper, Robinson, Adams, Ellet streets and Dorchester avenue to the boundary line of Ward 24. First Assistant Assessor, James I. Moore; Second Assistant Assessor, John L. Stiles.

District 33. — That part of Ward 21 lying northerly of a line beginning at the junction of Washington and Valentine streets; thence by the centre lines of Washington, Dale, Warren and Savin streets to the boundary line of Ward 16. First Assistant Assessor, Alonzo F. Andrews; Second Assistant Assessor, Louis Burkhardt.

District 34. — That part of Ward 21 lying southerly of a line beginning at the junction of Washington and Valentine streets;

thence through Washington, Dale, Warren, and Savin streets to the boundary line of Ward 16. First Assistant Assessor, John H. Griggs; Second Assistant Assessor, Harry C. Byrne.

District 35. — That part of Ward 22 lying northerly and easterly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to the boundary line of Ward 23. First Assistant Assessor, John E. Heslan; Second Assistant Assessor, Walter E. Merriam.

District 36. — That part of Ward 22 lying southerly and westerly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to the boundary line of Ward 23. First Assistant Assessor, Frank S. Pratt; Second Assistant Assessor, William Doonan.

District 37. — That part of Ward 23 lying northerly and westerly of a line beginning at the boundary line between Boston and Newton; thence by the centre lines of Baker, Gardner and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street. First Assistant Assessor, Edward P. Butler; Second Assistant Assessor, James F. Dowling.

District 38. — That part of Ward 23 lying northerly and easterly of a line beginning at the boundary line between Boston and Hyde Park; thence by the centre lines of Metropolitan avenue, Kittredge and Norfolk streets and Dudley avenue, and the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street. First Assistant Assessor, Dennis F. Brennan; Second Assistant Assessor, George Uriot.

District 39. — That part of Ward 23 lying southerly of a line beginning at the boundary line between Newton and Boston; thence by the centre lines of Baker, Gardner and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, the centre lines of Dudley avenue, Norfolk and Kittredge streets and Metropolitan avenue to the boundary line of Hyde Park. First Assistant Assessor, Michael F. Dolan; Second Assistant Assessor, Charles A. Gardiner.

District 40. — That part of Ward 24 lying northerly and easterly of a line beginning at the junction of Dorchester avenue

and Greenwich street; thence by the centre lines of Dorchester avenue, Ashmont, Carruth, New Minot, Adams, and Granite streets to the ward line in Neponset river. First Assistant Assessor, Daniel A. Downey; Second Assistant Assessor, Albert W. Huebener.

District 41. — That part of Ward 24 lying within the following-described lines: Beginning at the boundary line between Boston and Milton; thence by the centre lines of Washington, Morton, Corbett, Norfolk, and Centre streets, Dorchester avenue, Ashmont, Carruth, New Minot, Adams, and Granite streets to the boundary line between Boston and Milton; thence by said boundary line to the point of beginning. First Assistant Assessor, Joseph T. Preston; Second Assistant Assessor, Edward J. Thompson.

District 42. — That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Talbot avenue and Norfolk street; thence by the centre lines of Norfolk, Corbett, Morton, and Washington streets to the boundary line between Boston and Milton. First Assistant Assessor, William N. Goodwin; Second Assistant Assessor, Michael C. Broughal.

District 43. — That part of Ward 25 lying northerly and easterly of a line beginning at the boundary line between Boston and Watertown; thence by the centre lines of North Beacon, Parsons, Washington, and Cambridge streets to Charles river. First Assistant Assessor, Benjamin M. Fiske; Second Assistant Assessor, Patrick F. Carley.

District 44. — That part of Ward 25 lying southerly and westerly of a line beginning at the boundary line between Cambridge and Boston; thence by the centre lines of Cambridge, Washington, Parsons, and North Beacon streets to Charles river. First Assistant Assessor, George W. Warren; Second Assistant Assessor, J. Harris Aubin.

TABLE A.

| WARDS. | Residents on Property. Individuals. | Non-residents on Property. Individuals. | Resident Firms, Trustees, all others, on Property. | Non-resident Firms, Trus- tees, all others, on Property. | Total Number Persons Assessed on Property. |
|-------------|---|---|---|---|---|
| 1..... | 2,030 | 281 | 274 | 52 | 2,637 |
| 2..... | 1,181 | 426 | 147 | 17 | 1,771 |
| 3..... | 820 | 125 | 181 | 17 | 1,143 |
| 4..... | 842 | 251 | 219 | 34 | 1,346 |
| 5..... | 659 | 101 | 211 | 22 | 993 |
| 6..... | 1,235 | 86 | 2,140 | 40 | 3,501 |
| 7..... | 662 | 637 | 2,502 | 138 | 3,939 |
| 8..... | 983 | 91 | 397 | 46 | 1,517 |
| 9..... | 978 | 94 | 305 | 22 | 1,399 |
| 10..... | 1,228 | 222 | 325 | 32 | 1,807 |
| 11..... | 4,301 | 1,573 | 400 | 205 | 6,479 |
| 12..... | 1,325 | 141 | 271 | 19 | 1,756 |
| 13..... | 880 | 56 | 400 | 5 | 1,341 |
| 14..... | 1,094 | 69 | 299 | 13 | 1,475 |
| 15..... | 1,402 | 70 | 162 | 21 | 1,655 |
| 16..... | 1,737 | 115 | 470 | 10 | 2,332 |
| 17..... | 1,172 | 92 | 218 | 3 | 1,485 |
| 18..... | 897 | 300 | 91 | 19 | 1,307 |
| 19..... | 1,821 | 104 | 227 | 4 | 2,156 |
| 20..... | 4,218 | 262 | 697 | 40 | 5,217 |
| 21..... | 2,178 | 140 | 454 | 26 | 2,798 |
| 22..... | 2,139 | 84 | 348 | 14 | 2,585 |
| 23..... | 3,741 | 467 | 417 | 26 | 4,651 |
| 24..... | 3,311 | 287 | 656 | 39 | 4,293 |
| 25..... | 1,805 | 294 | 391 | 30 | 2,520 |
| Totals..... | 42,639 | 6,368 | 12,202 | 894 | 62,103 |

TABLE B.
POPULATION AND VALUATION OF BOSTON FOR TWENTY YEARS.

| Valuation and Rate. | | | | | Gain or Loss as Compared with Preceding Year. | | | | |
|---------------------|---------------|------------------|------------------|-----------------------|---|-----------|------------------|------------|-----------|
| YEAR. | Real Estate. | Personal Estate. | Total Valuation. | Rate Tax per \$1,000. | REAL ESTATE. | | PERSONAL ESTATE. | | YEAR. |
| | | | | | Increase. | Decrease. | Increase. | Decrease. | |
| 1883..... | \$478,318,900 | \$204,113,771 | \$682,432,671 | \$14 50 | \$10,614,750 | ..... | ..... | \$590,041 |1883 |
| 1884..... | 488,130,600 | 194,526,058 | 682,656,658 | 17 00 | 9,811,700 | ..... | ..... | 9,587,713 |1884 |
| 1885..... | 495,973,400 | 189,605,672 | 685,579,072 | 12 80 | 7,842,800 | ..... | ..... | 4,920,386 |1885 |
| 1886..... | 517,503,275 | 193,118,060 | 710,621,335 | 12 70 | 21,529,875 | ..... | \$3,512,388 | ..... | .....1886 |
| 1887..... | 547,171,175 | 200,471,342 | 747,642,517 | 13 40 | 29,667,900 | ..... | 7,353,282 | ..... | .....1887 |
| 1888..... | 563,013,275 | 201,439,273 | 764,452,548 | 13 40 | 15,842,100 | ..... | 967,931 | ..... | .....1888 |
| 1889..... | 593,799,975 | 201,633,769 | 795,433,744 | 12 90 | 30,786,700 | ..... | 194,496 | ..... | .....1889 |
| 1890..... | 619,990,275 | 202,051,525 | 822,041,800 | 13 30 | 26,190,300 | ..... | 417,756 | ..... | .....1890 |
| 1891..... | 650,238,375 | 204,831,040 | 855,069,415 | 12 60 | 30,248,100 | ..... | 2,779,515 | ..... | .....1891 |
| 1892..... | 680,279,875 | 213,695,829 | 893,975,704 | 12 90 | 30,041,500 | ..... | 8,864,788 | ..... | .....1892 |
| 1893..... | 707,762,275 | 216,331,476 | 924,093,751 | 12 80 | 27,482,400 | ..... | 2,635,648 | ..... | .....1893 |
| 1894..... | 723,743,850 | 204,365,192 | 928,109,042 | 12 80 | 15,981,575 | ..... | ..... | 10,974,880 |1894 |
| 1895..... | 744,751,050 | 206,616,878 | 951,367,928 | 12 80 | 21,007,200 | ..... | 2,251,686 | ..... | .....1895 |
| 1896..... | 770,261,700 | 211,008,213 | 981,269,914 | 12 90 | 25,510,650 | ..... | 4,391,335 | ..... | .....1896 |

| | | | | | | | | | | | |
|-----------|-------------|-------------|---------------|-------|------------|-------|------------|-----------|------------|-------|-----------|
| 1897..... | 803,860,550 | 208,721,659 | 1,012,582,209 | 13 00 | 33,598,850 | ..... | ..... | 2,286,554 | 31,312,296 | ..... | .....1897 |
| 1898..... | 830,233,900 | 205,865,518 | 1,036,099,418 | 13 60 | 26,373,350 | ..... | ..... | 2,856,141 | 23,517,209 | ..... | .....1898 |
| 1899..... | 866,809,700 | 222,926,552 | 1,089,736,252 | 13 10 | 36,575,800 | ..... | 17,061,034 | ..... | 53,636,834 | ..... | .....1899 |
| 1900..... | 902,490,700 | 226,685,132 | 1,129,175,832 | 14 70 | 35,681,000 | ..... | 3,758,580 | ..... | 39,439,580 | ..... | .....1900 |
| 1901..... | 925,037,500 | 227,468,334 | 1,152,505,834 | 14 90 | 22,546,800 | ..... | 236,402 | ..... | 22,783,202 | ..... | .....1901 |
| 1902..... | 957,496,900 | 233,777,716 | 1,191,274,616 | 14 80 | 32,459,400 | ..... | 6,309,382 | ..... | 38,768,782 | ..... | .....1902 |

POPULATION.

| | | | | | |
|-------------------------------|---------|-------------------------------|---------|-------------------------------|---------|
| State Census.....1875, | 341,919 | State Census.....1885, | 390,393 | State Census.....1895, | 496,920 |
| United States Census....1880, | 362,839 | United States Census....1890, | 448,477 | United States Census....1900, | 560,892 |

TABLE C.

| WARDS. | Total Polls. | Poll tax-pay- ers owning Property. | Single Poll Bills. | Property Bills. | Total Bills. |
|-------------|--------------|--|-----------------------|--------------------|--------------|
| 1..... | 6,600 | 909 | 5,691 | 2,849 | 8,540 |
| 2..... | 6,490 | 595 | 5,895 | 2,033 | 7,928 |
| 3..... | 4,317 | 344 | 3,973 | 1,220 | 5,193 |
| 4..... | 3,924 | 342 | 3,582 | 1,447 | 5,029 |
| 5..... | 4,195 | 250 | 3,945 | 1,031 | 4,976 |
| 6..... | 8,229 | 408 | 7,821 | 3,856 | 11,677 |
| 7..... | 5,191 | 159 | 5,032 | 4,100 | 9,132 |
| 8..... | 9,114 | 779 | 8,335 | 2,891 | 11,226 |
| 9..... | 8,915 | 357 | 8,558 | 1,916 | 10,474 |
| 10..... | 7,756 | 538 | 7,218 | 2,361 | 9,579 |
| 11..... | 6,187 | 1,606 | 4,581 | 4,762 | 9,343 |
| 12..... | 7,535 | 474 | 7,061 | 2,191 | 9,252 |
| 13..... | 6,823 | 325 | 6,498 | 1,747 | 8,245 |
| 14..... | 6,345 | 546 | 5,799 | 1,864 | 7,663 |
| 15..... | 5,598 | 470 | 5,128 | 1,863 | 6,991 |
| 16..... | 6,011 | 697 | 5,314 | 2,198 | 7,512 |
| 17..... | 7,002 | 440 | 6,562 | 1,959 | 8,521 |
| 18..... | 6,863 | 351 | 6,512 | 1,987 | 8,499 |
| 19..... | 7,713 | 648 | 7,065 | 2,355 | 9,420 |
| 20..... | 10,407 | 1,860 | 8,547 | 5,787 | 14,334 |
| 21..... | 7,396 | 1,098 | 6,298 | 3,200 | 9,498 |
| 22..... | 7,980 | 992 | 6,988 | 2,847 | 9,835 |
| 23..... | 6,489 | 1,618 | 4,871 | 5,569 | 10,440 |
| 24..... | 8,308 | 1,251 | 7,057 | 4,721 | 11,778 |
| 25..... | 6,128 | 855 | 5,273 | 2,727 | 8,000 |
| Totals..... | 171,516 | 17,912 | 153,604 | 69,481 | 223,085 |

TABLE D.

VALUATION OF REAL ESTATE AND MACHINERY ASSESSED TO
MASSACHUSETTS CORPORATIONS, 1882 TO 1902, INCLUSIVE.

| | | | | | | Real Estate. | Machinery. | Total. |
|----------|-----|--|---|---|---|--------------|-------------|--------------|
| In 1882, | 175 | corporations were assessed as follows, | | | | \$45,754,600 | \$3,275,300 | \$49,029,900 |
| 1883, | 198 | " | " | " | " | 46,727,300 | 4,421,100 | 51,148,400 |
| 1884, | 215 | " | " | " | " | 47,866,200 | 4,795,900 | 52,662,100 |
| 1885, | 228 | " | " | " | " | 48,556,800 | 5,249,000 | 53,805,800 |
| 1886, | 226 | " | " | " | " | 50,003,400 | 5,505,300 | 55,508,700 |
| 1887, | 225 | " | " | " | " | 52,633,600 | 5,254,000 | 57,887,600 |
| 1888, | 228 | " | " | " | " | 53,358,300 | 5,941,900 | 59,300,200 |
| 1889, | 225 | " | " | " | " | 59,538,900 | 5,860,100 | 65,399,000 |
| 1890, | 235 | " | " | " | " | 64,358,300 | 6,128,200 | 70,486,500 |
| 1891, | 235 | " | " | " | " | 69,634,000 | 5,864,800 | 75,498,800 |
| 1892, | 236 | " | " | " | " | 71,906,800 | 6,421,100 | 78,327,900 |
| 1893, | 251 | " | " | " | " | 74,882,200 | 7,259,100 | 82,141,300 |
| 1894, | 269 | " | " | " | " | 80,571,000 | 8,101,500 | 88,672,500 |
| 1895, | 279 | " | " | " | " | 82,453,650 | 9,017,000 | 91,470,650 |
| 1896, | 287 | " | " | " | " | 83,740,200 | 11,514,200 | 95,254,400 |
| 1897, | 279 | " | " | " | " | 85,338,350 | 12,344,600 | 97,682,950 |
| 1898, | 298 | " | " | " | " | 98,996,500 | 12,489,000 | 111,485,500 |
| 1899, | 310 | " | " | " | " | 110,661,487 | 13,089,300 | 123,750,787 |
| 1900, | 325 | " | " | " | " | 115,615,125 | 16,768,600 | 132,383,725 |
| 1901, | 345 | " | " | " | " | 120,739,125 | 17,440,300 | 138,179,425 |
| 1902, | 343 | " | " | " | " | 128,515,575 | 19,674,700 | 148,190,275 |

TABLE E.

STATEMENT showing the Assessors' Valuation of the Real and Personal Property of the City of Boston, as of the first day of May, for Thirty-five years, 1868 to 1902, inclusive. Also the Amount and Rate per cent. of Increase and Decrease in each period of Ten Years.

| YEARS. | Valuation First Term. | Valuation Second Term. | Amount of Increase in the ten years. | Amount of Decrease in the ten years. | Rate per cent. Increase or Decrease in ten years. |
|--------------------|--------------------------|------------------------------|---|---|---|
| 1868 and 1878..... | \$493,573,700 | \$630,446,866 | \$136,873,166 | ..... | 27.73 |
| 1869 and 1879..... | 549,511,600 | 613,322,691 | 63,811,091 | ..... | 11.61 |
| 1870 and 1880..... | 584,089,400 | 639,462,495 | 55,373,095 | ..... | 9.48 |
| 1871 and 1881.... | 612,663,550 | 665,554,597 | 52,891,047 | ..... | 8.63 |
| 1872 and 1882..... | 682,724,300 | 672,497,962 | ..... | \$10,226,339 | 1.50 |
| 1873 and 1883..... | 693,831,400 | 682,432,671 | ..... | 11,398,729 | 1.64 |
| 1874 and 1884..... | 798,755,050 | 682,656,657 | ..... | 116,098,393 | 14.53 |
| 1875 and 1885..... | 793,961,895 | 685,579,072 | ..... | 108,382,823 | 13.62 |
| 1876 and 1886..... | 748,996,210 | 710,621,360 | ..... | 38,374,850 | 5.12 |
| 1877 and 1887..... | 686,840,586 | 747,642,517 | 60,801,931 | ..... | 8.85 |
| 1878 and 1888..... | 630,446,866 | 764,452,548 | 134,005,682 | ..... | 21.25 |
| 1879 and 1889..... | 613,322,691 | 795,433,744 | 182,111,053 | ..... | 29.69 |
| 1880 and 1890..... | 639,462,495 | 822,041,800 | 182,579,305 | ..... | 28.55 |
| 1881 and 1891..... | 665,554,597 | 855,069,415 | 189,514,818 | ..... | 28.47 |
| 1882 and 1892..... | 672,497,962 | 893,975,704 | 221,477,742 | ..... | 32.93 |
| 1883 and 1893..... | 682,432,671 | 924,093,751 | 241,661,080 | ..... | 35.41 |
| 1884 and 1894..... | 682,696,657 | 928,109,042 | 245,452,447 | ..... | 35.95 |
| 1885 and 1895..... | 685,579,072 | 951,367,928 | 265,788,856 | ..... | 38.76 |
| 1886 and 1896..... | 710,621,335 | 981,269,914 | 270,648,579 | ..... | 38.08 |
| 1887 and 1897..... | 747,642,517 | 1,012,582,209 | 264,939,692 | ..... | 35.44 |
| 1888 and 1898..... | 764,452,548 | 1,036,099,418 | 271,646,870 | ..... | 35.53 |
| 1889 and 1899..... | 795,433,744 | 1,089,736,252 | 294,302,508 | ..... | 37.00 |
| 1890 and 1900..... | 822,041,800 | 1,129,175,832 | 307,134,032 | ..... | 37.36 |
| 1891 and 1901..... | 855,069,415 | 1,152,505,834 | 297,436,419 | ..... | 34.78 |
| 1892 and 1902..... | 893,975,704 | 1,191,274,616 | 297,298,912 | ..... | 33.25 |

The city of Roxbury, with a valuation of \$26,551,700, united with Boston, 1867, its valuation first taking effect as a part of Boston in 1868.

The town of Dorchester, with a valuation of \$20,315,700, united with Boston in 1869, its valuation first taking effect as a part of Boston in 1870.

The city of Charlestown, with a valuation of \$35,289,682, the town of West Roxbury, with \$22,148,600 valuation, and the town of Brighton, with a valuation of \$14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as part of the City of Boston.

TABLE F.

AMOUNT AND RATE OF TAXATION FOR TWENTY YEARS.

The several amounts are those of the warrants of State, County and City authorities to the Assessors. For detail see pages 2 and 3.

The warrant to the Collector determines the rate of taxation, for amount of which see pages 2 and 3.

| YEAR. | State Tax. | County Tax. | City Tax. | Total Tax. | Rate per \$1,000. | | | Total. |
|---------|----------------------|-------------|---------------|---------------|-------------------|---------|---------|---------|
| | | | | | State. | County. | City. | |
| 1883... | \$578,055 | \$291,200 | \$8,778,556 | \$9,647,811 | \$0 72 | \$0 28 | \$13 50 | \$14 50 |
| 1884... | 770,740 | 301,600 | 10,216,029 | 11,288,369 | 1 00 | 0 29 | 15 71 | 17 00 |
| 1885... | 578,055 | 301,600 | 7,814,092 | 8,693,747 | 0 71 | 0 27 | 11 82 | 12 80 |
| 1886... | 555,870 | 386,568 | 7,897,240 | 8,839,678 | 0 65 | 0 40 | 11 65 | 12 70 |
| 1887... | 833,805 | 526,735 | 8,527,559 | 9,888,099 | 1 00 | 0 57 | 11 83 | 13 40 |
| 1888... | 833,805 | 668,444 | 8,520,783 | 10,023,032 | 0 97 | 0 74 | 11 69 | 13 40 |
| 1889... | ¹ 759,518 | 738,191 | 8,578,960 | 10,076,669 | 0 83 | 0 80 | 11 27 | 12 90 |
| 1890... | 673,824 | 799,294 | 9,220,280 | 10,693,398 | 0 69 | 0 85 | 11 76 | 13 30 |
| 1891... | 581,571 | 614,549 | 9,549,491 | 10,745,611 | 0 53 | 0 57 | 11 50 | 12 60 |
| 1892... | 680,744 | 804,294 | 9,881,451 | 11,366,489 | 0 63 | 0 77 | 11 50 | 12 90 |
| 1893... | 964,336 | 808,377 | 9,900,660 | 11,673,373 | 0 92 | 0 75 | 11 13 | 12 80 |
| 1894... | 811,337 | 867,396 | 10,034,358 | 11,713,091 | 0 75 | 0 81 | 11 24 | 12 80 |
| 1895... | 652,490 | 924,725 | 10,489,653 | 12,066,868 | 0 55 | 0 85 | 11 40 | 12 80 |
| 1896... | 702,379 | 942,879 | 10,837,292 | 12,482,550 | 0 58 | 0 84 | 11 48 | 12 90 |
| 1897... | 870,442 | 1,135,836 | 10,975,360 | 12,981,638 | 0 73 | 1 00 | 11 27 | 13 00 |
| 1898... | 703,168 | 1,221,567 | 12,032,223 | 13,956,958 | 0 54 | 1 06 | 12 00 | 13 60 |
| 1899... | 738,309 | 1,173,149 | 12,224,993 | 14,136,451 | 0 55 | 0 95 | 11 60 | 13 10 |
| 1900... | 831,740 | 1,189,144 | 14,137,026 | 16,157,910 | 0 61 | 0 95 | 13 14 | 14 70 |
| 1901... | 972,376 | 1,204,093 | 14,992,820 | 17,169,290 | 0 70 | 0 90 | 13 30 | 14 90 |
| 1902... | 1,399,771.18 | 1,200,000 | 14,779,373.44 | 17,379,144.62 | 1 07 | 0 89 | 12 84 | 14 80 |

¹ The amount of the State Tax for the year 1889, and of those following, includes the special assessments for Armories, Metropolitan Sewers and the abolition of Grade Crossings, with the exception of 1896 sewerage assessment, which appears in 1897.

TABLE G.

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELL-
ING-HOUSES (INCLUDING HOTELS) IN BOSTON, MAY 1, 1902.

| VALUE. | | | No. of Houses. | Hotels. | Family Hotels. |
|---------------------------------|--|--------|-------------------|---------|----------------|
| Value less than \$1,000..... | | | 2,403 | | |
| " \$1,000 and less than \$2,000 | | | 7,960 | | |
| " 2,000 " " " | | 3,000 | 10,816 | | |
| " 3,000 " " " | | 4,000 | 10,784 | | |
| " 4,000 " " " | | 5,000 | 8,481 | | |
| " 5,000 " " " | | 6,000 | 6,301 | | 3 |
| " 6,000 " " " | | 7,000 | 4,251 | | 14 |
| " 7,000 " " " | | 8,000 | 3,039 | 2 | 22 |
| " 8,000 " " " | | 9,000 | 2,150 | 1 | 22 |
| " 9,000 " " " | | 10,000 | 1,634 | | 22 |
| " 10,000 " " " | | 11,000 | 1,188 | | 29 |
| " 11,000 " " " | | 12,000 | 880 | | 20 |
| " 12,000 " " " | | 13,000 | 617 | | 26 |
| " 13,000 " " " | | 14,000 | 527 | | 14 |
| " 14,000 " " " | | 15,000 | 416 | 1 | 14 |
| " 15,000 " " " | | 16,000 | 363 | | 18 |
| " 16,000 " " " | | 17,000 | 304 | 1 | 10 |
| " 17,000 " " " | | 18,000 | 256 | 1 | 11 |
| " 18,000 " " " | | 19,000 | 266 | | 14 |
| " 19,000 " " " | | 20,000 | 218 | 1 | 12 |
| " 20,000 " " " | | 21,000 | 204 | | 25 |
| " 21,000 " " " | | 22,000 | 175 | | 15 |
| " 22,000 " " " | | 23,000 | 121 | 1 | 14 |
| " 23,000 " " " | | 24,000 | 139 | 1 | 7 |
| " 24,000 " " " | | 25,000 | 112 | | 9 |
| " 25,000 " " " | | 26,000 | 115 | | 11 |
| " 26,000 " " " | | 27,000 | 97 | 1 | 10 |
| " 27,000 " " " | | 28,000 | 106 | 1 | 9 |
| " 28,000 " " " | | 29,000 | 94 | | 10 |
| " 29,000 " " " | | 30,000 | 94 | | 8 |
| " 30,000 " " " | | 31,000 | 100 | | 6 |
| " 31,000 " " " | | 32,000 | 80 | 2 | 13 |
| " 32,000 " " " | | 33,000 | 79 | | 8 |
| " 33,000 " " " | | 34,000 | 75 | | 3 |
| " 34,000 " " " | | 35,000 | 59 | 1 | 7 |
| " 35,000 " " " | | 36,000 | 67 | 1 | 11 |
| " 36,000 " " " | | 37,000 | 47 | | 2 |
| " 37,000 " " " | | 38,000 | 45 | 1 | 5 |
| " 38,000 " " " | | 39,000 | 44 | | 6 |
| " 39,000 " " " | | 40,000 | 44 | 1 | 4 |
| " 40,000 " " " | | 41,000 | 42 | | 7 |
| " 41,000 " " " | | 42,000 | 47 | | 7 |
| " 42,000 " " " | | 43,000 | 34 | | 5 |
| " 43,000 " " " | | 44,000 | 32 | | 8 |
| " 44,000 " " " | | 45,000 | 29 | | 4 |
| " 45,000 " " " | | 46,000 | 32 | | 2 |
| " 46,000 " " " | | 47,000 | 30 | 1 | 3 |
| " 47,000 " " " | | 48,000 | 29 | 1 | 2 |
| " 48,000 " " " | | 49,000 | 28 | | 2 |
| " 49,000 " " " | | 50,000 | 26 | | 3 |
| " 50,000 " " " | | 51,000 | 28 | 1 | 5 |
| " 51,000 " " " | | 52,000 | 27 | 2 | 3 |
| " 52,000 " " " | | 53,000 | 23 | 1 | 3 |
| " 53,000 " " " | | 54,000 | 21 | 1 | |
| " 54,000 " " " | | 55,000 | 21 | | 2 |
| " 55,000 " " " | | 56,000 | 26 | 2 | 4 |
| " 56,000 " " " | | 57,000 | 16 | 1 | 1 |
| " 57,000 " " " | | 58,000 | 18 | | 2 |
| " 58,000 " " " | | 59,000 | 16 | 1 | 2 |
| " 59,000 " " " | | 60,000 | 21 | | |
| " 60,090 " " " | | 61,000 | 17 | 1 | 4 |
| " 61,000 " " " | | 62,000 | 10 | | 2 |
| " 62,000 " " " | | 63,000 | 9 | | 1 |
| " 63,000 " " " | | 64,000 | 7 | | 2 |
| " 64,000 " " " | | 65,000 | 8 | | 5 |
| " 65,000 " " " | | 66,000 | 9 | 1 | 2 |
| " 66,000 " " " | | 67,000 | 10 | | 1 |
| Carried forward..... | | | 65,367 | 30 | 516 |

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1902. — *Continued.*

| VALUE. | | | | | | No. of Houses. | Hotels. | Family Hotels. |
|---------------------------------------|--|--|--|--|---|-------------------|---------|----------------|
| <i>Brought forward</i> | | | | | | 65,367 | 30 | 516 |
| Value \$67,000 and less than \$68,000 | | | | | | 10 | | 3 |
| " 68,000 " " " 69,000 | | | | | | 11 | 1 | 2 |
| " 69,000 " " " 70,000 | | | | | | 10 | | 2 |
| " 70,000 " " " 71,000 | | | | | | 7 | 1 | 2 |
| " 71,000 " " " 72,000 | | | | | | 8 | | 3 |
| " 72,000 " " " 73,000 | | | | | | 6 | | 2 |
| " 73,000 " " " 74,000 | | | | | | 9 | 1 | |
| " 74,000 " " " 75,000 | | | | | | 13 | | 3 |
| " 75,000 " " " 76,000 | | | | | | 7 | | 2 |
| " 76,000 " " " 77,000 | | | | | | 4 | 1 | 4 |
| " 77,000 " " " 78,000 | | | | | | 6 | | 2 |
| " 78,000 " " " 79,000 | | | | | | 1 | | 1 |
| " 79,000 " " " 80,000 | | | | | | 8 | | 1 |
| " 80,000 " " " 81,000 | | | | | | 3 | | 6 |
| " 81,000 " " " 82,000 | | | | | | 2 | | 2 |
| " 82,000 " " " 83,000 | | | | | | 6 | | 2 |
| " 83,000 " " " 84,000 | | | | | | 1 | | 1 |
| " 84,000 " " " 85,000 | | | | | | 1 | | 1 |
| " 85,000 " " " 86,000 | | | | | | 3 | | 1 |
| " 86,000 " " " 87,000 | | | | | | 2 | | 2 |
| " 87,000 " " " 88,000 | | | | | | 5 | 1 | |
| " 88,000 " " " 89,000 | | | | | | 2 | | 1 |
| " 89,000 " " " 90,000 | | | | | | 5 | | 3 |
| " 90,000 " " " 91,000 | | | | | | 1 | 1 | 3 |
| " 91,000 " " " 92,000 | | | | | | 3 | | 1 |
| " 92,000 " " " 93,000 | | | | | | | | |
| " 93,000 " " " 94,000 | | | | | | | | |
| " 94,000 " " " 95,000 | | | | | 2 | | | 1 |
| " 95,000 " " " 96,000 | | | | | 2 | | | |
| " 96,000 " " " 97,000 | | | | | | | 1 | |
| " 97,000 " " " 98,000 | | | | | 2 | | 1 | |
| " 98,000 " " " 99,000 | | | | | 1 | | | |
| " 99,000 " " " 100,000 | | | | | | | | 2 |
| " 100,000 " " " 101,000 | | | | | 6 | | 1 | 2 |
| " 101,000 " " " 102,000 | | | | | 1 | | 1 | |
| " 102,000 " " " 103,000 | | | | | | | | |
| " 103,000 " " " 104,000 | | | | | 1 | | | |
| " 104,000 " " " 105,000 | | | | | 1 | | 1 | 1 |
| " 105,000 " " " 106,000 | | | | | 3 | | | 2 |
| " 106,000 " " " 107,000 | | | | | | | | |
| " 107,000 " " " 108,000 | | | | | 1 | | 1 | |
| " 108,000 " " " 109,000 | | | | | 3 | | | |
| " 109,000 " " " 110,000 | | | | | | | | |
| " 110,000 " " " 111,000 | | | | | 3 | | | |
| " 111,000 " " " 112,000 | | | | | | | 1 | 1 |
| " 112,000 " " " 113,000 | | | | | | | | |
| " 113,000 " " " 114,000 | | | | | | | | 1 |
| " 114,000 " " " 115,000 | | | | | 3 | | | |
| " 115,000 " " " 116,000 | | | | | 1 | | | 1 |
| " 116,000 " " " 117,000 | | | | | | | 1 | 1 |
| " 117,000 " " " 118,000 | | | | | 1 | | | |
| " 118,000 " " " 119,000 | | | | | | | | |
| " 119,000 " " " 120,000 | | | | | | | | |
| " 120,000 " " " 121,000 | | | | | 5 | | | 2 |
| " 121,000 " " " 122,000 | | | | | 1 | | | |
| " 122,000 " " " 123,000 | | | | | | | | |
| " 123,000 " " " 124,000 | | | | | | | | |
| " 124,000 " " " 125,000 | | | | | 1 | | | |
| " 125,000 " " " 126,000 | | | | | | | | 2 |
| " 126,000 " " " 127,000 | | | | | | | | |
| " 127,000 " " " 128,000 | | | | | 1 | | 1 | |
| " 128,000 " " " 129,000 | | | | | | | | |
| " 129,000 " " " 130,000 | | | | | | | | 1 |
| " 130,000 " " " 131,000 | | | | | 1 | | | |
| " 131,000 " " " 132,000 | | | | | | | | |
| " 132,000 " " " 133,000 | | | | | 1 | | 1 | |
| " 133,000 " " " 134,000 | | | | | | | | |
| " 134,000 " " " 135,000 | | | | | | | | 1 |
| " 135,000 " " " 136,000 | | | | | 2 | | | 1 |
| " 136,000 " " " 137,000 | | | | | | | | |
| <i>Carried forward</i> | | | | | | 65 | 46 | 585 |

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1901. — *Continued.*

| VALUE. | No. of Houses. | Hotels. | Family Hotels. |
|--|-------------------|---------|---------------------------|
| <i>Brought forward.....</i> | 65,544 | 46 | 585 |
| Value, \$137,000 and less than \$138,000 | | | |
| " 138,000 " " " 139,000 | | | 1 |
| " 139,000 " " " 140,000 | | | 1 |
| " 140,000 " " " 141,000 | | | 1 |
| " 141,000 " " " 142,000 | | | |
| " 142,000 " " " 143,000 | 1 | | |
| " 143,000 " " " 144,000 | | 1 | 1 |
| " 144,000 " " " 145,000 | | | |
| " 145,000 " " " 146,000 | 1 | | |
| " 146,000 " " " 147,000 | 1 | 1 | |
| " 147,000 " " " 148,000 | | | |
| " 148,000 " " " 149,000 | | | |
| " 149,000 " " " 150,000 | | | |
| " 150,000 " " " 151,000 | 1 | | |
| " 151,000 " " " 152,000 | | | |
| " 152,000 " " " 153,000 | 2 | 1 | |
| " 153,000 " " " 154,000 | | | |
| " 154,000 " " " 155,000 | | 1 | |
| " 155,000 " " " 156,000 | | | |
| " 156,000 " " " 157,000 | | | 1 |
| " 157,000 " " " 158,000 | | | |
| " 158,000 " " " 159,000 | | | |
| " 159,000 " " " 160,000 | | | |
| " 160,000 " " " 161,000 | 1 | | 1 |
| " 161,000 " " " 162,000 | | | |
| " 162,000 " " " 163,000 | | | |
| " 163,000 " " " 164,000 | | | 1 |
| " 164,000 " " " 165,000 | | | |
| " 165,000 " " " 166,000 | 1 | | |
| " 166,000 " " " 167,000 | | | 1 |
| " 167,000 " " " 168,000 | | | |
| " 168,000 " " " 169,000 | | | |
| " 169,000 " " " 170,000 | | | |
| " 170,000 " " " 171,000 | | | |
| " 171,000 " " " 172,000 | | | 1 |
| " 172,000 " " " 173,000 | 1 | | |
| " 173,000 " " " 174,000 | | | |
| " 174,000 " " " 175,000 | | | |
| " 175,000 " " " 176,000 | | | 1 |
| " 178,000 " " " 179,000 | | | 2 |
| " 180,000 " " " 181,000 | 1 | | |
| " 182,000 " " " 183,000 | | | 1 |
| " 195,000 " " " 196,000 | | | 1 |
| " 196,000 " " " 197,000 | 2 | | |
| 355 Commonwealth ave..... 200,000 | 1 | | 1 Waverley House. |
| 208,000 | | 1 | Hotel Plaza. |
| 215,000 | | | 1 Haddon Hall. |
| 216,000 | | 1 | Hotel Bowdoin. |
| 12 Arlington st..... 220,000 | 1 | | |
| Fenway..... 220,900 | 1 | | |
| 230,000 | | | 1 Hotel Ludlow. |
| 217 Commonwealth ave..... 232,000 | 1 | | |
| 306 Dartmouth st..... 235,000 | 1 | | 1 Hotel Cluny. |
| 236,000 | | | 1 The Warren. |
| 240,000 | | | 1 366 Commonwealth ave. |
| 314 Commonwealth ave..... 250,000 | 1 | 1 | { Beacon Chambers. |
| 254,000 | | 1 | { Mass. Chambers. |
| 255,000 | | 1 | { Hotel Langham. |
| 257,000 | | 1 | { Brigham's Hotel. |
| 269,000 | | 1 | { Boston Tavern. |
| 270,000 | | 2 | { Bowdoin Square Hotel. |
| 275,000 | | | { Hotel Reynolds. |
| 278,000 | | 1 | { Castle Square Hotel. |
| 280,000 | | 1 | { Hotel Tuileries. |
| 287,500 | | | 1 Hotel Empire. |
| 300,000 | | | 1 Clark's Hotel. |
| | | | 1 { 191 Commonwealth ave. |
| | | | { Hotel Nottingham. |
| | | | 1 Hotel Ilkley. |
| | | | 1 Hotel Cambridge. |
| <i>Carried forward.....</i> | 65,562 | 61 | 611 |

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1902. — *Concluded.*

| VALUE. | No. of Houses. | Hotels. | Family Hotels. |
|------------------------------|-------------------|---------|-------------------------|
| <i>Brought forward</i> | 65,562 | 61 | 611 |
| \$301,700 | | 1 | New England House. |
| 305,600 | | 1 | Hotel Rexford. |
| 306,500 | | | 1 Hemenway Chambers. |
| 310,000 | | | 1 Hotel Bristol. |
| 312,000 | | | 1 Hotel Tudor. |
| 319,000 | | 1 | Hotel Buckminster. |
| 322,000 | | 1 | Hotel Oxford. |
| 323,000 | | 1 | Hotel Cecil. |
| 325,000 | | 1 | Hotel Victoria. |
| 337,000 | | | 1 Hotel Marlborough. |
| 343,500 | | | 1 Hoffman House. |
| 345,000 | | 1 | Revere House. |
| 360,000 | | 1 | Hotel Kensington. |
| 368,000 | | 1 | Hotel Savoy. |
| 372,500 | | 1 | Copley Square Hotel. |
| 409,000 | | | 1 Hotel Charlesgate. |
| 428,000 | | 1 | American House. |
| 497,000 | | | 1 Huntington Chambers. |
| 550,000 | | | 1 Trinity Court. |
| 552,500 | | 1 | Crawford House. |
| 610,000 | | | 1 Hotel Pelham. |
| 618,000 | | 1 | Hotel Thorndike. |
| 631,300 | | 1 | Hotel Essex. |
| 635,000 | | 1 | Hotel Berkeley. |
| 670,000 | | 1 | Quincy House. |
| 675,000 | | 1 | Hotel Vendome. |
| 716,000 | | | 1 Westminster Chambers. |
| 734,000 | | 1 | Hotel Lenox. |
| 825,500 | | 1 | Hotel Bellevue. |
| 831,500 | | 1 | United States Hotel. |
| 875,000 | | 1 | Hotel Brunswick. |
| 880,000 | | 1 | Adams House. |
| 914,000 | | 1 | Hotel Somerset. |
| 1,275,500 | | 1 | Young's Hotel. |
| 1,445,000 | | 1 | Parker House. |
| 1,900,000 | | 1 | Hotel Touraine. |
| Grand totals..... | 65,562 | 87 | 621 |

Valuation of Land and Buildings by Wards in 1876 and 1895.

The valuations for the city for 1895 were made for the last time on the basis of the old ward lines, which had existed since 1876. The following tables show the valuation of the land and buildings in each ward for the years 1876 and 1895, and the gains and losses on land, buildings, and total valuation:

| | 1876 | | | 1895 | | |
|--------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | Value land. | Value buildings. | Total value. | Value land. | Value buildings. | Total value. |
| Ward 1..... | \$3,608,775 | \$3,663,125 | \$7,271,900 | \$4,432,050 | \$6,649,200 | \$11,081,250 |
| Ward 2..... | 4,986,700 | 4,582,400 | 9,569,100 | 4,840,550 | 5,530,150 | 10,370,700 |
| Ward 3..... | 3,260,500 | 2,860,800 | 6,121,300 | 4,029,400 | 3,804,900 | 7,834,300 |
| Ward 4..... | 5,000,600 | 3,143,500 | 8,144,100 | 5,842,800 | 4,208,400 | 10,051,200 |
| Ward 5..... | 6,692,700 | 3,979,800 | 10,672,500 | 6,748,800 | 5,304,700 | 12,053,500 |
| Ward 6..... | 28,889,800 | 12,822,400 | 41,712,200 | 34,151,700 | 16,889,300 | 51,041,000 |
| Ward 7..... | 20,464,600 | 9,695,200 | 30,159,800 | 26,263,000 | 11,361,900 | 37,624,900 |
| Ward 8..... | 4,874,600 | 4,112,000 | 8,986,600 | 5,272,100 | 4,930,500 | 10,202,600 |
| Ward 9..... | 9,543,100 | 9,450,100 | 18,993,200 | 8,928,000 | 8,253,600 | 17,181,600 |
| Ward 10..... | 56,836,600 | 25,731,600 | 82,568,200 | 102,216,700 | 30,150,300 | 132,367,000 |
| Ward 11..... | 23,839,400 | 23,437,600 | 47,277,000 | 49,602,100 | 43,305,400 | 92,907,500 |
| Ward 12..... | 34,600,200 | 17,739,400 | 52,339,600 | 39,776,800 | 22,546,600 | 62,323,400 |
| Ward 13..... | 8,174,800 | 5,192,600 | 13,367,400 | 9,201,500 | 6,462,300 | 15,663,800 |
| Ward 14..... | 5,688,200 | 6,067,500 | 11,755,700 | 4,984,800 | 8,839,900 | 13,824,700 |
| Ward 15..... | 3,884,600 | 3,684,100 | 7,568,700 | 3,418,900 | 4,794,900 | 8,213,800 |
| Ward 16..... | 8,765,300 | 6,680,600 | 15,445,900 | 9,008,200 | 7,654,200 | 16,662,400 |
| Ward 17..... | 9,079,300 | 10,163,200 | 19,242,500 | 7,693,400 | 10,822,000 | 18,515,400 |
| Ward 18..... | 8,403,000 | 12,658,600 | 21,061,600 | 8,048,700 | 11,896,800 | 19,945,500 |
| Ward 19..... | 7,636,900 | 5,528,300 | 13,165,200 | 7,315,000 | 6,810,200 | 14,125,200 |
| Ward 20..... | 10,577,700 | 5,941,100 | 16,518,800 | 8,710,900 | 12,531,200 | 21,242,100 |
| Ward 21..... | 12,602,900 | 8,293,000 | 20,895,900 | 12,670,400 | 17,555,700 | 30,226,100 |
| Ward 22..... | 11,382,800 | 4,171,300 | 15,554,100 | 26,825,100 | 13,763,400 | 40,588,500 |
| Ward 23..... | 11,755,500 | 6,067,200 | 17,822,700 | 15,383,400 | 14,758,900 | 30,142,300 |
| Ward 24..... | 12,737,400 | 7,752,100 | 20,489,500 | 17,221,300 | 24,142,400 | 41,363,700 |
| Ward 25..... | 6,847,400 | 2,607,000 | 9,454,400 | 11,109,300 | 8,089,300 | 19,198,600 |
| Totals..... | \$320,133,375 | \$206,024,525 | \$526,157,900 | \$433,694,900 | \$311,056,150 | \$744,751,050 |

Gains and Losses by Wards, 1876 and 1895.

| | Land. Gain or Loss. | Buildings. Gain or Loss. | Total. Gain or Loss. |
|---------------|------------------------|-----------------------------|-------------------------|
| Ward 1 | \$823,275 | \$2,986,075 | \$3,809,350 |
| Ward 2 | ¹ 146,150 | 947,750 | 801,600 |
| Ward 3 | 768,900 | 944,100 | 1,713,000 |
| Ward 4 | 842,200 | 1,064,900 | 1,907,100 |
| Ward 5 | 56,100 | 1,324,900 | 1,381,000 |
| Ward 6 | 5,261,900 | 4,066,900 | 9,328,800 |
| Ward 7 | 5,798,400 | 1,666,700 | 7,465,100 |
| Ward 8 | 397,500 | 818,500 | 1,216,000 |
| Ward 9 | ¹ 615,100 | ¹ 1,196,500 | ¹ 1,811,600 |
| Ward 10 | 45,380,100 | 4,418,700 | 49,798,800 |
| Ward 11 | 25,762,700 | 19,867,800 | 45,630,500 |
| Ward 12 | 5,176,600 | 4,807,200 | 9,983,800 |
| Ward 13 | 1,026,700 | 1,269,700 | 2,296,400 |
| Ward 14 | ¹ 703,400 | 2,772,400 | 2,069,000 |
| Ward 15 | ¹ 465,700 | 1,110,800 | 645,100 |
| Ward 16 | 242,900 | 973,600 | 1,216,500 |
| Ward 17 | ¹ 1,385,900 | 658,800 | ¹ 727,100 |
| Ward 18 | ¹ 354,300 | ¹ 761,800 | ¹ 1,116,100 |
| Ward 19 | ¹ 321,900 | 1,281,900 | 960,000 |
| Ward 20 | ¹ 1,186,800 | 6,590,100 | 4,723,300 |
| Ward 21 | 67,500 | 9,262,700 | 9,330,200 |
| Ward 22 | 15,442,300 | 9,592,100 | 25,034,400 |
| Ward 23 | 3,627,900 | 8,691,700 | 12,319,600 |
| Ward 24 | 4,483,900 | 16,390,300 | 20,874,200 |
| Ward 25 | 4,261,900 | 5,482,300 | 9,744,200 |
| Totals | \$113,561,525 | \$105,031,625 | \$218,593,150 |

¹ Loss.

TABLE H.

RECAPITULATION.—Statistics of Wards 1 to 25, inclusive, May 1, 1902.

| WARD. | Number of Dwelling Houses. | Number of Vacant Houses. | Value of Vacant Houses. | Houses. | Hotels. | Family Hotels. | Houses Erecting. | Stores. | Miscel- laneous Buildings. | Horses. | Cows. | Feet of Land. | Feet of Vacant Land. | Value of Vacant Land. | Feet of Marsh and Flats. | Value of Marsh and Flats. |
|--------------|----------------------------------|--------------------------------|-------------------------------|---------|---------|-------------------|---------------------|---------|----------------------------------|---------|-------|------------------|----------------------------|-----------------------------|-----------------------------------|------------------------------------|
| 1..... | 3,119 | 93 | \$202,300 | ..... | ..... | ..... | 12 | ..... | 240 | 500 | ..... | 21,739,371 | 11,364,583 | \$1,001,900 | 40,744,076 | \$521,300 |
| 2..... | 2,277 | 58 | 97,700 | 2 | ..... | ..... | 12 | 7 | 375 | 410 | 65 | 10,286,290 | 895,338 | 224,600 | 5,761,167 | 2,182,900 |
| 3..... | 1,650 | 35 | 67,700 | 1 | ..... | ..... | 11 | ..... | 187 | 426 | ..... | 6,305,090 | 35,925 | 16,600 | 826,343 | 309,800 |
| 4..... | 1,847 | 102 | 216,300 | 1 | ..... | ..... | 1 | ..... | 353 | 217 | ..... | 8,309,259 | 272,641 | 96,000 | 1,891,053 | 66,000 |
| 5..... | 1,264 | 37 | 145,900 | 1 | ..... | ..... | 4 | 19 | 147 | 410 | 1 | 5,244,803 | 140,454 | 112,500 | ..... | ..... |
| 6..... | 1,549 | 29 | 206,600 | 27 | ..... | ..... | 2 | 1,209 | 18 | 992 | ..... | 7,466,556 | 65,869 | 1,275,400 | 1,122,941 | 1,722,000 |
| 7..... | 1,253 | 113 | 953,900 | 20 | ..... | ..... | ..... | 1,435 | 60 | 1,683 | ..... | 9,565,687 | 122,300 | 1,045,600 | 447,807 | 564,100 |
| 8..... | 1,890 | 57 | 178,000 | 7 | ..... | ..... | 11 | 76 | 278 | 101 | ..... | 3,785,002 | 368,814 | 1,224,500 | ..... | ..... |
| 9..... | 1,837 | 101 | 540,900 | 3 | ..... | ..... | 4 | 10 | 201 | 979 | ..... | 5,369,717 | 178,538 | 169,400 | 94,235 | 46,700 |
| 10..... | 2,196 | 45 | 371,900 | 10 | ..... | ..... | 1 | 18 | 130 | 457 | ..... | 10,749,731 | 1,885,780 | 4,734,300 | 600,000 | 12,000 |
| 11..... | 2,945 | 120 | 2,198,900 | 9 | ..... | ..... | 17 | 49 | 182 | 1,063 | ..... | 14,926,480 | 5,007,985 | 11,196,100 | ..... | ..... |
| 12..... | 2,254 | 122 | 816,000 | 1 | ..... | ..... | 1 | 39 | 80 | 171 | ..... | 4,725,747 | 131,073 | 177,300 | ..... | ..... |
| 13..... | 2,257 | 130 | 279,700 | 1 | ..... | ..... | ..... | 11 | 384 | 647 | ..... | 14,326,420 | 881,828 | 785,200 | 1,184,117 | 117,800 |
| 14..... | 2,571 | 87 | 177,400 | 1 | ..... | ..... | 10 | 3 | 247 | 677 | ..... | 9,620,615 | 1,697,750 | 499,900 | 3,585,821 | 94,700 |
| 15..... | 2,390 | 100 | 238,200 | ..... | ..... | ..... | 2 | 38 | 197 | 768 | ..... | 6,925,712 | 1,032,510 | 270,900 | 1,603,914 | 156,100 |
| 16..... | 2,442 | 83 | 303,200 | ..... | ..... | ..... | 4 | 16 | 135 | 467 | ..... | 14,403,470 | 4,851,585 | 1,273,400 | 4,395,605 | 287,300 |
| 17..... | 2,745 | 22 | 208,300 | ..... | ..... | ..... | ..... | ..... | 177 | 495 | ..... | 13,859,399 | 3,670,998 | 1,055,800 | 3,783,213 | 259,600 |
| 18..... | 2,326 | 74 | 279,100 | ..... | ..... | ..... | ..... | ..... | 204 | 194 | ..... | 5,867,759 | 511,753 | 791,100 | ..... | ..... |
| 19..... | 2,789 | 69 | 270,800 | 1 | ..... | ..... | 6 | 10 | 189 | 800 | ..... | 20,820,729 | 9,850,269 | 5,247,400 | 12,589,728 | 169,800 |
| 20..... | 5,199 | 180 | 814,800 | ..... | ..... | ..... | 46 | 10 | 525 | 682 | ..... | 49,966,647 | 19,564,745 | 4,645,400 | ..... | ..... |
| 21..... | 3,285 | 121 | 689,600 | ..... | ..... | ..... | 6 | 58 | 42 | 357 | ..... | 21,296,123 | 6,069,560 | 2,771,500 | ..... | ..... |
| 22..... | 3,412 | 97 | 463,400 | ..... | ..... | ..... | 22 | 80 | 128 | 500 | ..... | 24,268,024 | 9,316,908 | 3,102,100 | ..... | ..... |
| 23..... | 3,876 | 203 | 727,700 | ..... | ..... | ..... | 28 | 63 | 253 | 943 | ..... | 191,712,096 | 161,119,719 | 7,696,400 | ..... | ..... |
| 24..... | 4,516 | 187 | 723,300 | ..... | ..... | ..... | 22 | 61 | 746 | 746 | ..... | 98,521,983 | 64,819,402 | 5,136,800 | 9,362,739 | 64,200 |
| 25..... | 3,673 | 219 | 700,100 | 1 | ..... | ..... | 35 | 107 | 692 | 756 | ..... | 100,342,534 | 63,585,475 | 9,854,000 | 3,996,594 | 117,100 |
| Totals | 65,562 | 2,484 | \$11,871,700 | 87 | 621 | 259 | 3,558 | 6,170 | 15,441 | 586 | ..... | 680,405,244 | 367,441,802 | \$64,404,100 | 91,989,353 | \$6,691,400 |

| PUBLIC PARKS. | | |
|--|---------------|---|
| Flats, piers, and similar structures are excluded from this Supplementary Table, which includes only the areas of available upland. Islands in the harbor owned by the City... Islands in the harbor owned by the United States... United States Navy Yard (including timber docks)... Lands owned by the Commonwealth of Massachusetts... | <i>Acres.</i> | <i>Acres.</i> |
| | 353 | 1,301 |
| | 173 | 77 |
| | 91 | 71 |
| | 778 | 46 |
| | | 26 |
| | | 18 |
| | | 14 |
| | | 14 |
| | | 11 |
| | | Main Park System..... |
| | | Franklin Field..... |
| | | Marine Park System (Castle Island, owned by the U. S., not included)..... |
| | | Wood Island Park and Parkway..... |
| | | Dorchester Park..... |
| | | Neponset Playground..... |
| | | Charlestown Playground..... |
| | | North Brighton Playground..... |
| | | Billings Field..... |
| | | Charlesbank..... |
| | | Town Field, Dorchester..... |
| | | First-street Playground..... |
| | | Charlestown Heights..... |
| | | Mystic Playground..... |
| | | North End and Fellows-street Play-grounds..... |
| | | Boston Common..... |
| | | Public Garden..... |
| | | 61 small parks in various parts of the city, |

VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls, as shown in the Assessment of Taxes in the City of Boston from 1822 to 1902, both years inclusive.

| YEAR. | Total Valuation. | Valuation Real Estate. | Valuation Personal Estate. | Rate of Taxation. | Ratable Polls. | Popula- tion. |
|--------------|------------------|------------------------|----------------------------|-------------------|---------------------|---------------|
| 1822..... | \$42,140,200 | \$23,364,400 | \$18,775,800 | \$7.30 | 8,800 | 58,277 |
| 1823..... | 44,896,800 | 25,367,000 | 19,529,800 | 7.00 | 9,855 | |
| 1824..... | 49,843,800 | 27,303,800 | 22,540,000 | 8.50 | 10,897 | |
| 1825..... | 52,442,600 | 30,992,000 | 21,450,600 | 7.00 | 11,660 | |
| 1826..... | 59,449,200 | 34,203,000 | 25,246,200 | 7.00 | 12,602 | |
| 1827.. | 65,858,400 | 36,061,400 | 29,797,000 | 7.00 | 12,442 | |
| 1828..... | 61,523,200 | 35,908,000 | 25,615,200 | 7.10 | 12,535 | |
| 1829..... | 61,068,000 | 36,953,800 | 24,114,200 | 7.90 | 13,495 | 61,392 |
| 1830..... | 59,586,000 | 36,960,000 | 22,626,000 | 8.10 | 13,096 | |
| 1831..... | 60,698,200 | 37,675,000 | 23,023,200 | 7.90 | 13,618 | |
| 1832..... | 67,514,400 | 39,145,200 | 28,369,200 | 8.20 | 14,184 | |
| 1833..... | 70,477,200 | 40,966,400 | 29,510,800 | 8.50 | 14,899 | |
| 1834..... | 74,805,800 | 43,140,600 | 31,665,200 | 9.40 | 15,137 | |
| 1835..... | 79,342,600 | 47,552,800 | 31,789,800 | 9.70 | 16,188 | 78,603 |
| 1836..... | 88,265,000 | 53,370,000 | 34,895,000 | 9.50 | 16,719 | |
| 1837..... | 89,583,800 | 56,311,600 | 33,272,200 | 10.00 | 17,182 | |
| 1838..... | 90,231,600 | 57,372,400 | 32,859,200 | 9.80 | 15,615 | |
| 1839..... | 91,826,400 | 58,577,800 | 33,248,600 | 11.30 | 16,561 | |
| 1840..... | 94,581,600 | 60,424,200 | 34,157,400 | 11.00 | 17,966 | |
| 1841..... | 98,006,600 | 61,963,000 | 36,043,600 | 12.00 | 18,915 | 93,383 |
| 1842..... | 106,723,700 | 65,499,900 | 41,223,800 | 5.70 | ¹ 19,636 | |
| 1843..... | 110,046,000 | 67,673,400 | 42,372,600 | 6.20 | ¹ 20,063 | |
| 1844..... | 118,450,300 | 72,048,000 | 46,402,300 | 6.00 | ¹ 22,339 | |
| 1845..... | 135,948,700 | 81,991,400 | 53,957,300 | 5.70 | 24,287 | |
| 1846..... | 148,839,600 | 90,119,600 | 58,720,000 | 6.00 | 25,974 | |
| 1847..... | 162,360,400 | 97,764,500 | 64,595,900 | 6.00 | 27,008 | |
| 1848..... | 167,728,000 | 100,403,200 | 67,324,800 | 6.50 | 27,726 | 114,366 |
| 1849..... | 174,180,200 | 102,827,500 | 71,352,700 | 6.50 | 28,363 | |
| 1850..... | 180,000,500 | 105,093,400 | 74,907,100 | 6.80 | 28,018 | |
| 1851..... | 187,947,000 | 109,358,500 | 78,588,500 | 7.00 | 28,445 | |
| 1852..... | 187,680,000 | 110,699,200 | 76,980,800 | 6.40 | 28,983 | |

¹ From 1822 to 1842, inclusive, Poll-tax assessed on all males above 16 years of age.
1843, Poll-tax assessed on all males between 20 and 70 years of age.
1844, and thereafter, Poll-tax assessed on all males above 20 years of age.

Valuation of Property. — *Continued.*

| YEAR. | Total Valuation. | Valuation Real Estate. | Valuation Personal Estate. | Rate of Taxation. | Ratable Polls. | Popula- tion. |
|------------|---------------------|---------------------------|----------------------------------|----------------------|---------------------|------------------|
| 1853..... | \$206,514,200 | \$116,090,900 | \$90,423,300 | \$7.60 | 29,959 | |
| 1854..... | 227,013,200 | 127,730,200 | 99,283,000 | 9.20 | 31,130 | |
| 1855..... | 241,932,200 | 136,351,300 | 105,580,900 | 7.70 | 31,602 | 160,490 |
| 1856..... | 249,162,500 | 143,681,700 | 105,480,800 | 8.00 | 32,974 | |
| 1857..... | 258,111,900 | 149,713,800 | 108,398,100 | 9.30 | 33,162 | |
| 1858..... | 254,714,100 | 153,505,300 | 101,208,800 | 8.60 | 32,621 | |
| 1859..... | 263,429,000 | 158,410,900 | 105,018,100 | 9.70 | 33,456 | |
| 1860..... | 276,861,000 | 163,891,300 | 112,969,700 | 9.30 | 34,449 | 177,840 |
| 1861..... | 275,760,100 | 167,682,100 | 108,078,000 | 8.90 | 35,161 | |
| 1862..... | 276,217,000 | 163,638,000 | 112,579,000 | 10.50 | 34,159 | |
| 1863..... | 302,507,200 | 169,624,500 | 132,882,700 | 11.50 | 33,618 | |
| 1864..... | 332,449,900 | 182,072,300 | 150,377,600 | 13.30 | 32,832 | |
| 1865..... | 371,892,775 | 201,628,900 | 170,263,875 | 15.80 | 34,704 | 192,318 |
| 1866..... | 415,362,345 | 225,767,215 | 189,595,130 | 13.00 | 34,192 | |
| 1867..... | 444,946,100 | 250,587,700 | 194,358,400 | 15.50 | 35,772 | |
| 1868..... | 493,573,700 | 287,635,800 | 205,937,900 | 12.30 | ¹ 48,416 | |
| 1869..... | 549,511,600 | 332,051,900 | 217,459,700 | 13.70 | 51,195 | |
| 1870..... | 584,089,400 | 365,593,100 | 218,496,300 | 15.30 | ² 56,926 | 250,526 |
| 1871..... | 612,633,550 | 395,214,950 | 217,448,600 | 13.10 | 61,148 | |
| 1872..... | 682,724,300 | 443,283,450 | 239,440,850 | 11.70 | 67,221 | |
| 1873..... | 693,831,400 | 470,086,200 | 223,745,200 | 12.80 | 70,199 | |
| 1874..... | 798,755,050 | 554,200,150 | 244,554,900 | 15.60 | ³ 84,684 | |
| 1875..... | 793,961,895 | 558,941,000 | 235,020,895 | 13.70 | 85,086 | 341,919 |
| 1876..... | 748,996,210 | 526,157,900 | 222,838,310 | 12.70 | 81,364 | |
| 1877..... | 686,840,586 | 481,407,200 | 205,433,386 | 13.10 | 86,007 | |
| 1878..... | 630,446,866 | 440,375,900 | 190,070,966 | 12.80 | 85,913 | |
| 1879..... | 613,322,692 | 428,777,000 | 184,545,692 | 12.50 | 89,452 | |
| 1880..... | 639,462,495 | 437,370,100 | 202,092,395 | 15.20 | 93,769 | 362,839 |
| 1881..... | 665,554,597 | 455,388,600 | 210,165,997 | 13.90 | 99,407 | |
| 1882..... | 672,497,962 | 467,704,150 | 204,793,812 | 15.10 | 102,594 | |
| 1883..... | 682,432,671 | 478,318,900 | 204,113,771 | 14.50 | 107,286 | |
| 1884..... | 682,656,658 | 488,130,600 | 194,526,058 | 17.00 | 110,481 | |
| 1885..... | 685,579,072 | 495,973,400 | 189,605,672 | 12.80 | 112,104 | 390,393 |
| 1886..... | 710,621,335 | 517,503,275 | 193,118,060 | 12.70 | 112,446 | |
| 1887..... | 747,642,517 | 547,171,175 | 200,471,342 | 13.40 | 115,603 | |
| 1888 | 764,452,548 | 563,013,275 | 201,439,273 | 13.40 | 120,529 | |

¹ Roxbury annexed.² Dorchester annexed.³ Brighton, Charlestown, and West Roxbury annexed.

Valuation of Property. — *Concluded.*

| YEAR. | Total Valuation. | Valuation Real Estate. | Valuation Personal Estate. | Rate of Taxation. | Ratable Polls. | Popula- tion. |
|-----------|---------------------|---------------------------|----------------------------------|----------------------|-------------------|------------------|
| 1889..... | \$795,433,744 | \$593,799,975 | \$201,633,769 | \$12.90 | 123,335 | 448,477 |
| 1890..... | 822,041,800 | 619,990,275 | 202,051,525 | 13.30 | 125,906 | |
| 1891..... | 855,069,415 | 650,238,375 | 204,831,040 | 12.60 | 132,809 | |
| 1892..... | 893,975,704 | 680,279,875 | 213,695,829 | 12.90 | 136,375 | |
| 1893..... | 924,093,751 | 707,762,275 | 216,331,476 | 12.80 | 139,757 | |
| 1894..... | 928,109,042 | 723,743,850 | 204,365,192 | 12.80 | 139,789 | 496,920 |
| 1895..... | 951,367,928 | 744,751,050 | 206,618,878 | 12.80 | 142,460 | |
| 1896..... | 981,269,914 | 770,261,700 | 211,008,214 | 12.90 | 148,477 | |
| 1897..... | 1,012,582,209 | 803,860,550 | 208,721,659 | 13.00 | 154,654 | |
| 1898..... | 1,036,099,418 | 830,233,900 | 205,865,518 | 13.60 | 157,590 | |
| 1899..... | 1,089,736,252 | 866,809,700 | 222,926,552 | 13.10 | 161,401 | 560,892 |
| 1900..... | 1,123,175,832 | 902,490,700 | 226,685,132 | 14.70 | 166,354 | |
| 1901..... | 1,152,505,834 | 925,037,500 | 227,468,334 | 14.90 | 171,650 | |
| 1902..... | 1,191,274,616 | 957,496,900 | 220,956,600 | 14.80 | 171,516 | |

Valuation of Land and Buildings by Wards in 1896 and 1902, on Basis of Present Ward Lines.

| | 1896 | | | 1902 | | |
|--------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | Value Land. | Value Buildings. | Total Value. | Value land. | Value buildings. | Total value. |
| Ward 1..... | \$4,216,850 | \$6,436,000 | \$10,652,850 | \$5,478,600 | \$7,345,900 | \$12,824,500 |
| Ward 2..... | 5,073,050 | 6,117,400 | 11,190,450 | 7,629,500 | 7,240,300 | 14,869,800 |
| Ward 3..... | 4,086,200 | 3,848,700 | 7,934,900 | 5,439,000 | 4,263,000 | 9,702,000 |
| Ward 4..... | 5,842,300 | 4,424,500 | 10,266,800 | 6,653,300 | 5,624,100 | 12,277,400 |
| Ward 5..... | 6,746,400 | 5,428,300 | 12,174,700 | 7,169,200 | 5,345,000 | 12,514,200 |
| Ward 6..... | 72,849,200 | 31,264,800 | 104,114,000 | 104,719,400 | 35,372,100 | 140,091,500 |
| Ward 7..... | 131,666,200 | 48,313,700 | 179,979,900 | 172,730,550 | 60,154,850 | 232,885,400 |
| Ward 8..... | 14,579,600 | 10,249,900 | 24,829,500 | 17,791,000 | 11,111,800 | 28,902,800 |
| Ward 9..... | 11,834,600 | 12,721,900 | 24,556,500 | 12,043,100 | 12,735,700 | 24,778,800 |
| Ward 10..... | 24,625,600 | 20,601,300 | 45,226,900 | 34,800,100 | 24,149,100 | 58,949,200 |
| Ward 11..... | 52,593,700 | 41,133,400 | 93,727,100 | 60,654,700 | 47,320,700 | 107,975,400 |
| Ward 12..... | 9,504,400 | 13,931,500 | 23,435,900 | 9,985,200 | 13,556,300 | 23,541,500 |
| Ward 13..... | 10,057,400 | 7,359,900 | 17,417,300 | 14,102,100 | 8,874,300 | 22,976,400 |
| Ward 14..... | 3,535,900 | 6,302,600 | 9,838,500 | 3,722,500 | 7,673,600 | 11,396,100 |
| Ward 15..... | 3,291,700 | 5,342,000 | 8,633,700 | 3,540,900 | 5,988,800 | 9,529,700 |
| Ward 16..... | 4,515,400 | 7,831,200 | 12,346,600 | 5,407,000 | 9,153,900 | 14,560,900 |
| Ward 17..... | 6,751,500 | 8,229,500 | 14,981,000 | 7,997,200 | 10,146,100 | 18,143,300 |
| Ward 18..... | 7,688,900 | 7,494,500 | 15,183,400 | 8,565,300 | 8,457,300 | 17,022,600 |
| Ward 19..... | 10,142,900 | 8,281,600 | 18,424,500 | 11,537,900 | 11,267,600 | 22,805,500 |
| Ward 20..... | 9,799,000 | 13,620,200 | 23,419,200 | 13,854,300 | 21,312,700 | 35,167,000 |
| Ward 21..... | 9,698,200 | 14,080,600 | 23,778,800 | 10,958,500 | 16,191,500 | 27,150,000 |
| Ward 22..... | 8,578,500 | 10,129,500 | 18,708,000 | 9,303,100 | 12,554,600 | 21,857,700 |
| Ward 23..... | 9,594,800 | 8,564,400 | 18,159,200 | 12,441,800 | 11,353,800 | 23,795,600 |
| Ward 24..... | 8,098,900 | 12,683,600 | 20,782,500 | 11,352,900 | 15,405,100 | 26,758,000 |
| Ward 25..... | 11,798,500 | 8,701,000 | 20,499,500 | 15,316,000 | 11,705,600 | 27,021,600 |
| Totals..... | \$447,169,700 | \$323,092,000 | \$770,261,700 | \$573,193,150 | \$384,303,750 | \$957,496,900 |

Gains and Losses by Wards, 1896 and 1902.

| | Land. | Buildings. | Total. |
|--------------|---------------|--------------|---------------|
| Ward 1..... | \$1,261,750 | \$909,900 | \$2,171,650 |
| Ward 2..... | 2,556,450 | 1,122,900 | 3,679,350 |
| Ward 3..... | 1,352,800 | 414,300 | 1,767,100 |
| Ward 4..... | 811,000 | 1,199,600 | 2,010,600 |
| Ward 5..... | 422,800 | * 83,300 | 339,500 |
| Ward 6..... | 31,870,200 | 4,107,300 | 35,977,500 |
| Ward 7..... | 41,064,350 | 11,841,150 | 52,905,500 |
| Ward 8..... | 3,211,400 | 861,900 | 4,073,300 |
| Ward 9..... | 208,500 | 13,800 | 222,300 |
| Ward 10..... | 10,174,500 | 3,547,800 | 13,722,300 |
| Ward 11..... | 8,061,000 | 6,187,300 | 14,248,300 |
| Ward 12..... | 480,800 | * 375,200 | 105,600 |
| Ward 13..... | 4,044,700 | 1,514,400 | 5,559,100 |
| Ward 14..... | 186,600 | 1,371,000 | 1,557,600 |
| Ward 15..... | 249,200 | 646,800 | 896,000 |
| Ward 16..... | 891,600 | 1,322,700 | 2,214,300 |
| Ward 17..... | 1,245,700 | 1,916,600 | 3,162,300 |
| Ward 18..... | 876,400 | 962,800 | 1,839,200 |
| Ward 19..... | 1,395,000 | 2,986,000 | 4,381,000 |
| Ward 20..... | 4,055,300 | 7,692,500 | 11,747,800 |
| Ward 21..... | 1,260,300 | 2,110,900 | 3,371,200 |
| Ward 22..... | 724,600 | 2,425,100 | 3,149,700 |
| Ward 23..... | 2,847,000 | 2,789,400 | 5,636,400 |
| Ward 24..... | 3,254,000 | 2,721,500 | 5,975,500 |
| Ward 25..... | 3,517,500 | 3,004,600 | 6,522,100 |
| Totals..... | \$126,023,450 | \$61,211,750 | \$187,235,200 |

* Loss.



